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THE
Parliamentary Register;

OR,

HISTORY

OF THE

PROCEEDINGS AND DEBATES

OF THE

HOUSES of LORDS and COMMONS.

CONTAINING AN ACCOUNT OF

The most interesting **SPEECHES** and **MOTIONS**; accurate
Copies of all the **PROTESTS**, and of the most remarkable
LETTERS and **PAPERS**; together with the most material
EVIDENCE, **PETITIONS**, &c. laid before and offered to either
House,

DURING THE

SECOND SESSION of the **EIGHTEENTH PARLIAMENT**

OF

GREAT BRITAIN.

VOL. IV.

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THE
HISTORY
OF THE
PROCEEDINGS AND DEBATES
OF THE
HOUSES OF LORDS AND COMMONS,

In the SECOND SESSION of the
Eighteenth Parliament of GREAT BRITAIN,

Appointed to be holden at WESTMINSTER,

On TUESDAY the 27th of SEPTEMBER, 1796.

THE SELECT COMMITTEE appointed to examine and state the total amount of the public debts, and of the interest and charges attending the same, as they stood on the 5th of January 1797; distinguishing what part thereof had arisen since the 5th of January 1793: and likewise of the amount of the produce, for each of the four years preceding the 5th of January 1797, of the permanent taxes which existed previous to the 5th of January 1793; and of the produce of the several taxes provided for defraying the increased charge of the public debt within the said period; and to report their observations thereon to the House: likewise to examine and state the amount of any unfunded debt or demands outstanding on the 5th of January 1797; and of the expected total amount of the public expences for the year ending the 5th of January 1798, as far as the same can now be ascertained or estimated by the several offices; together with the amount of the ways and means that have been provided to defray the same—

And who were instructed to state an account of the progress that has been made in the reduction of the public debt since the 5th of July 1786; of the amount of the sums now annually applicable

thereto ; and of the farther progress which may be expected to be made, as far as the same can at present be ascertained, in the reduction of the debt now existing—

And who were also instructed to examine and consider what regulations and checks have been applied, in order to control the several branches of the public expenditure, and how far the same have been effectual ? and also, what increase or diminution has taken place, since the year 1782, in the number, or in the amount, of the salaries and emoluments of different public offices, and whether any, and what, farther measures can be adopted for reducing any part of the said expenditure, or for diminishing the total amount of such salaries and emoluments, without detriment to the public services ;

HAVE proceeded to consider the matters referred to them, in the order which the House has prescribed to them for the course of their inquiries.

And in this their first report, they have entered upon the consideration of the Public Funded Debt, and Taxes, and the Unfunded Debt ; and also of the Estimates for the service of the current year, and of the Ways and Means which have been provided for that service ; and of the progress which has been made, and may be expected to be made, in the Reduction of the National Debt.

1.

The PUBLIC FUNDED DEBT.

§ 1.

THE total amount of the public debts, as they stood upon the 5th of January 1793, appears to have been in funded capital

£. 238,231,248 5 2 $\frac{3}{4}$

The annual interest payable thereon (together with certain annuities for terms, amounting to 1,373,751l. 2s. 6 $\frac{1}{4}$ d. in respect of which no capital is above stated) was at the same period

£. 9,205,588 8 8 $\frac{3}{4}$

DEBATES.

3

The charges of management thereon, at the same period, were

120,277 15 6½

And the total of the annual interest and charge of the public funded debt at that period, amounted to

£. 9,325,866 4 3¼

§ 2.

THE public debts which arose between the 5th of January 1793 and the 5th of January 1797, appear to have been created by the raising of 59,000,000l. sterling upon loans, and by the funding of navy, victualling, and transport bills, to the amount of 7,624,896l. 6s. 1d. sterling; amounting in the whole to the sum of

£. 66,624,896 6 1

And it appears that in consequence thereof, the total amount of the public debts, created between the 5th of January 1793 and the 5th of January 1797, was in funded capital £. 88,840,122 14 0

The annual interest thereon (together with certain annuities expiring in 1860, amounting to 227,374l. os. 10d.; in respect of which no capital is above stated) was £. 3,139,087 13 5½

The charges of management upon the above increase of debt were

42,536 0 2½

And the total of the annual interest and charges upon the above increase of debt was

£. 3,181,623 13 8

§ 3.

THE total funded capital of the public debt was therefore, upon the 5th of January 1797,

327,071,370 19 2¾

The total interest thereof, together with the annuities for terms, was

£. 12,344,676 2 2¼

The total charges of management at that period were

162,813 15 8¾

And the total annual interest and charge of the public funded debt was

£. 12,507,489 17 11¼

PARLIAMENTARY

Your Committee think it necessary farther to state, that in order to shew correctly the complete amount of the annual charge, the sum of 1,000,000*l.* issued to the Commissioners for reducing the national debt, should be added to the interest and charges of the debt existing on the 5th of January 1793: and that a farther annual sum, in respect of the 1*l.* per centum per annum on capital funded since the 5th of January 1793, payable to the said Commissioners, amounting to 923,154*l.* 19*s.* 4*d.* should be added also to the interest and charges of the debt created since that period.

These being taken together, viz.

£. 1,923,154 19 4
 12,507,489 17 11 $\frac{1}{4}$

the total annual charge of the public funded debt, including the sums applicable to the reduction thereof, as it stood

upon the 5th of January 1797, was £. 14,430,644 17 3 $\frac{1}{4}$

§ 4.

YOUR Committee also beg leave to observe, that neither the amount of the stock created by funding certain navy, victualling, transport and Exchequer bills, in the course of the present session, nor by the loan of eighteen millions for the service of the year 1797, are noticed in this statement; as they neither are, nor, by the course of the Exchequer, could be, included in the account made up to the period marked out by the instructions to your Committee.

It appears however, that the capital stock created by funding the bills, amounting to 13,029,399*l.* 8*s.* was the loan

£. 21,575,774 0 0
 20,250,000 0 0

Total £. 41,825,774 0 0

The annual interest thereon amounts to £. 1,714,171 6 0

The charges of management upon the above additional debt amount to 18,821 8 0

The farther annual sum of 1*l.* per cent. on this additional capital stock is 418,257 7 0

The total of the annual interest and charges, and 1*l.* per cent. upon the above additional debt, amounts to £. 2,151,250 1 0

§ 5.

YOUR Committee, in concluding this part of their inquiries, think it right to observe, upon the total of the capital stock so created and so constituting the public funded debt;—1st. That its amount is not to be considered as if it could only be extinguished by a redemption at par; inasmuch as the progressive reduction of the national debt by the present sinking fund constantly operates, by buying up the debt according to the current price of the stocks; the effect of which they have entered into more fully in a subsequent part of this report;—

2dly. That the funded capital of the public debt includes in it the amount of the capital purchased by the commissioners for reducing the national debt;—

And 3dly, That the annual charge upon the public by way of interest, and annuities for terms, includes in it the interest of the stock purchased by the Commissioners, and also of the annuities which have expired.

§ 6

YOUR Committee think it also proper to state here, that by stat. 35. G. 3. c. 93. provision was made for guaranteeing the payment of the dividends on a loan of 4,600,000*l.* on account of the Emperor; under the authority of which statute there has been created in capital stock 3*l.* per cents. £. 3,833,333 6 8

and in annuities for 25 years from 1st May

1794

£. 230,000 0 0

II.

TAXES.

§ 1.

THE amount of the produce for each of the four years preceding the 5th of January 1797, of the permanent taxes which existed previous to the 5th of January 1793, appears to have been as follows :

In 1793 $\text{£. } 13,941,891 \quad 2 \quad 4\frac{1}{4}$

1794 $\text{£. } 13,909,492 \quad 6 \quad 11\frac{1}{2}$

In 1795, the produce of these taxes received at the Exchequer was $\text{£. } 13,338,327 \quad 17 \quad 2\frac{1}{2}$
but to this must be added $116,935 \quad 2 \quad 9$

which was paid by the receivers of the customs, out of the produce of that year's revenue, in bounties to seamen ; the actual produce of the taxes for the year 1795 was therefore

$\text{£. } 13,455,262 \quad 19 \quad 11\frac{1}{2}$

In 1796, the produce of these taxes received at the Exchequer was $\text{£. } 13,187,804 \quad 9 \quad 10\frac{3}{4}$
but to this must be added, for payment of bounties to seamen $52,881 \quad 14 \quad 6$
and also, for payment of bounties on corn $573,418 \quad 4 \quad 9$

The actual produce of the taxes for the year 1796 was therefore $\text{£. } 13,814,104 \quad 9 \quad 1\frac{3}{4}$

Your Committee think it proper to observe, that the stoppage of the distilleries between June 1795 and November 1796, must have materially affected the amount of that part of the produce which arises from the duty on British spirits. What the precise deficiency occasioned by this circumstance may be, it is not possible to state ; but upon comparing the produce of the duties on British spirits in 1796, with the average produce of the same duties of 1793, 1794, and 1795, it appears that the deficiency in 1796 is

$\text{£. } 557,793$

But as your Committee thought that some allowance ought to be made for the increase of the duty on foreign spirits during the stoppage of the distilleries, they proceeded to compare the actual produce of the duty on foreign spirits in 1796, amounting to 831,241l. with the average produce in 1793, 1794, and 1795, amounting to 737,824l. from which results an excess of 93,427l. in 1796, which excess, subtracted from 557,793l. being the deficiency upon the duty on British spirits, leaves a sum, to be added to the produce of these taxes in 1796, amounting to

£. 464,366

Some allowance, however, upon this computed amount of the loss upon the distilleries should be made, in consideration of any increase of duties upon beer which may have taken place within the same period, and on that account; but what the amount of that allowance may be, your Committee have not the means of ascertaining.

Upon the result of this examination, your Committee find the actual average produce of the permanent taxes for these four years, to be about

£. 13,780,000

To which, if there be an addition for the deficiency occasioned by the stoppage of the distilleries, as estimated upon the first principle, it will be

£. 13,919,000

and upon the second

£. 13,896,000

Your Committee, adverting to the estimate of the probable produce of the permanent taxes made by the Select Committee of 1791, upon an average of the three preceding years, find it to have been

£. 13,472,000

exclusive of any additional allowance for the taxes imposed in 1789, or for any probable increase in the produce of the duties on tobacco.

From this sum must be deducted the average produce of the taxes repealed in 1792, amounting, as appears by papers laid before the House of Commons on the 10th and 15th February 1792, to about 223,000l. leaving a sum of

£. 13,249,000

Your Committee have also thought it proper to ascertain the average produce of the permanent taxes during the four years which immediately preceded the present war; and they find the same to

have been, after allowing for the deduction of the shop-tax, and the duties repealed in 1792, about *

£. 13,831,300

Your Committee have the satisfaction of observing, that the actual produce of the same taxes, on the average of the four years of war, (without making any allowance for the stoppage of the distilleries,) exceeds the estimate formed in 1791, by above

£. 530,000

and is below their average produce in the four preceding years of peace only by

£. 50,000

And making such allowance, on either of the grounds above stated, it would exceed the said estimate of 1791, by about

£. 650,000

and exceed the said average produce by more than

£. 60,000

§ 2.

YOUR Committee have next proceeded to examine the produce of the several taxes provided for defraying the increased charge of the public debt, from the 6th of January 1793 to the 5th of January 1797; distinguishing the produce of each year.

Upon this examination they find, that the duties continued in 1793 produced,

In 1793	£. 247,638	0	0
1794	248,858	10	6
1795	202,385	0	0
1796	166,813	0	0

* N. B. Produce in each of the four years:

1789, deducting shop-tax	£. 13,374,000
1790, not deducting arrears of shop-tax	14,072,000
1791, ditto	14,239,000
1792, ditto	14,412,000

Total £. 56,095,000

Deducting $3\frac{1}{2}$ years of produce of taxes repealed in 1792 } 770,000

Reduced total £. 55,325,000

Annual average upon four years of peace £. 13,831,000

That the duties continued and imposed in 1794 produced,

In 1794	£. 618,040	13	4 $\frac{1}{2}$
1795	822,122	9	0 $\frac{3}{4}$
1796	818,868	4	7 $\frac{1}{4}$

That the duties imposed in 1795 produced,

In 1795	£. 1,373,000	9	7
1796	1,332,794	19	4 $\frac{1}{2}$

And they find that the duties imposed in 1796 had produced, on the 5th of January 1797 £. 604,644 9 2 $\frac{1}{2}$

In stating the produce of these several taxes, your Committee think it necessary to observe, that the produce of new duties within the first year of their being imposed, can seldom afford correct means of estimating their real productiveness. In some instances, the first year has been more productive than subsequent years; but, in general, the first year has been less productive; the collection of most duties not taking place before a considerable part of the current year has elapsed, and a considerable part of the produce of the fraction of the current year not being paid into the Exchequer till after the termination of that year, and the modes of collection not being brought at their beginning to their greatest degree of efficacy, an accurate estimate of it cannot be made from the amount of its produce which appears upon the Exchequer account.

Your Committee were, however, desirous of examining how far the produce of the taxes imposed in the three first years of the war (of which alone, at present, your Committee have been enabled to form any adequate judgement) appears sufficient to defray the charges of such part of the public debt as has been funded during the same period. For this purpose they have looked to the year most distant from their commencement, as affording, for the reasons above given, the best means to judge of their productiveness.

In 1793, they find, that the annual charge upon the public, on account of the interest, management, and 11. per cent. upon the debt funded in 1793, was £. 252,812

The produce of the duties answerable for this charge was, in the year 1796, only £. 166,813

But your Committee think it their duty to observe, that this produce must have been materially affected by the stoppage of the distilleries, which prevailed from June 1795 to November 1796.

If addition were made to the preceeding sum, calculated upon the principles adopted upon the same subject under the head of perma-

ment taxes, according to the first of these principles, it would be 81,820l. and the produce of the duties in 1796 would be

£. 248,633

Or, if made according to the second principle, the addition would be 66,147. and the total

£. 232,960

In either case it appears nearly equal to defray the charges created in the year 1793.

In 1794, the annual charge upon the public, on account of the interest, management, and 1l. per cent. of the debt funded in 1794, appears to be

£. 773,824

The produce of the duties continued and imposed in that year, appears to have been, in the year 1796

£. 818,868

An observation similar to that made upon the year 1793, arises upon the part of these duties which was raised upon spirits, so far as the same was affected by the stoppage of the distilleries.

The addition to be made in this respect, upon the first principle of calculation, would be 85,668l. and would make the whole produce of these duties about

£. 904,536

The addition to be made upon the second principle would be 38,428l. and would make the total produce about

£. 859,296

It appears also that the sum of 66,000l. was received in 1795 for the increased duty on spirit licences, upon which nothing appears to have been received in 1796,

In every view they appear to leave a considerable surplus, after defraying the charges of the debt created in the year 1794.

In 1795, the annual charge upon the public, on account of the interest, management, and 1l. per cent. upon the debt funded in 1795, was

£. 1,227,415

The produce of the duties answerable for this charge was, in the year 1796

£. 1,332,794

The former observations upon the duties imposed on spirits might here also be applicable; but as no adequate judgement can be formed from the actual receipt in 1795, it being the first year of their commencement, your Committee have no grounds for forming an estimate upon the same principles.

The new duty upon wine produced,

In 1795 736,871 0 0

In 1796, only £. 432,689 0 0

The difference has probably arisen partly from the duty having been taken in 1795 upon the stock in hand, which swelled the produce of that year, and partly from the decreased importation in 1796.

Estimating, however, the produce of these duties only by the actual receipt in 1796, they appear also to exceed, by a considerable sum, the charges of the debt created in that year.

In 1796, the charge upon the public for the interest, management, and 11. per cent. upon the debt created, was

£. 1,851,226

The actual receipt at the Exchequer of the duties imposed in that year, was, on the 5th of January 1797

£. 604,644

Your Committee, for many of the reasons above assigned, do not think it possible for them at present to form, upon similar grounds, an estimate of a whole year's produce of the duties imposed in 1796; neither do they think it advisable to delay this their first report, by entering into any detailed examination of the particulars; they feel it, however, their duty to observe, that no adequate judgement can be formed of the future produce of these taxes from the actual receipt at the Exchequer at the above-mentioned period.

They have subjoined to this their first report, a statement of the dates at which the several taxes imposed in the year 1796 commenced, and such other documents as have been laid before them upon this subject.

III.

UNFUNDED DEBT, and DEMANDS
OUTSTANDING.

YOUR Committee have next proceeded to examine and state the amount of the unfunded debt, and demands outstanding on the 5th of January 1797; under the heads of Exchequer, Treasury, Army, Barracks, Ordnance, and Navy, as stated by the respective offices, in the several accounts annexed; reserving to themselves the liberty of stating, in any future report, any farther information or observations thereupon, which a more detailed investigation may enable them to lay before the House. They have distinguished under each head;---1st, What part of the unfunded debt has been provided for;---2d, What part, although provided for by the grants of former years, had not been paid on the 5th of January 1797, by reason of the consolidated fund not having produced the surplus at which it was estimated;---and 3dly, What part appears at present to be unprovided for.

§ 1.

THE unfunded debt of the Exchequer consists, 1st, Of bills which may be considered as provided for; viz. bills standing out undischarged for land and malt taxes of the years 1795, 1796, and 1797, amounting in the whole to £. 5,682,000

Upon this matter your Committee observe, that although they are obliged to state this sum as part of the Exchequer bills standing out undischarged, and as having the appearance of an unfunded debt, yet that it consists principally of an anticipation (in the usual form) of the land and malt taxes already voted by Parliament, which will be re-paid by the produce of those taxes in the regular course of their collection; the only part of it which can with any propriety be called an unfunded debt, arises from the deficiencies of land and malt; these deficiencies are constituted by the interest due upon the bills, and by the difference between the amount of the sums advanced by the Bank upon these taxes, at a computed amount of 2,750,000*l.* per annum, and the actual receipt upon these taxes in each year at the Exchequer, after the usual deductions for collection, payments to militia, &c.; and they have uniformly made a part of the annual charge, under the head of Supply.

2d. The second description of unfunded debt of the Exchequer, is composed of certain sums provided for out of funds which, upon the 5th of January 1797, were insufficient for this purpose, viz.

Exchequer bills then standing out undischarged upon

the land tax of 1794
Malt tax of 1794

141,000

196,000

£. 337,000

which sum was the total deficiency of the land and malt taxes of the year 1794, at the time of settling the account of that year with the Bank.

Of the same sort is the amount of Exchequer bills issued under an act of Parliament for raising a certain sum of money towards the supply anno 1795

£. 368,000

And also the amount of bills issued under an act for granting 2,895,000l. out of the consolidated fund anno 1795

* 1,154,000

And also the amount of bills issued under an act for granting 3,500,000l. out of the consolidated fund anno 1796

£. 1,323,000

3dly. Two articles of the unfunded debt of the Exchequer appear at present to be unprovided for, viz.

The amount of Exchequer bills issued under an act for the relief of the merchants trading to, and planters in the islands of Grenada and St. Vincent

£. 73,000

And under the act for raising 2,500,000l. by a vote of credit anno 1796

£. 1,110,600

It appears therefore that the Exchequer unfunded debt provided for, is

5,682,000

The part which was, on the 5th of January 1797, insufficiently provided for

3,182,600

And the remainder, which is unprovided for

* 1,183,600

Total £. 10,048,200

* N. B. In this sum is included the sum of 1,023,000l. stated by the Chancellor of the Exchequer (for re-payments to the Bank) as part of the supply for the year 1797.

§ 2.

THE outstanding demands upon the Treasury consisted, on the 5th of January 1797;

Of articles voted in 1796, and provided for out of funds which, upon the 5th January 1797, were insufficient for this purpose

£. 102,012 6 1 $\frac{3}{4}$

And of other articles, appearing at present to be unprovided for, amounting to

370,144 16 2 $\frac{3}{4}$

Total £. 472,157 2 4 $\frac{1}{2}$

§ 3.

THE Treasury bills paid at the Bank previous to the 5th of January 1797,

£. 1,186,415

Those accepted before, but paid since, viz.

547,000

And the warrants for army service due and unpaid on 5th January 1797, appear to be severally unprovided for, and amount to

355,054

Total £. 2,088,469

§ 4.

THE extraordinary expences of the army incurred, and paid by the Paymaster General from the 25th December 1795 to the 24th December 1796, both inclusive, appear to be unprovided for, and amount to

£. 3,387,476 6 6

These extraordinaries have heretofore been usually stated as part of the supply for the year subsequent to that in which they were incurred and paid.

But it is necessary to observe, that this sum, when voted, will afford the means of paying the sum of 1,583,243l. which appears to have been an outstanding demand for army services on the 5th of January 1797.

In like manner the sum of 150,780l. being a demand outstanding in part of the sum of 290,000l. voted by Parliament for the erection of permanent barracks, would be re-paid out of these army extraordinaries when voted.

§ 5.

IN the barrack department there is an outstanding demand unprovided for, of

£. 288,048

§ 6

IN the ordnance there appears to be an outstanding demand, of which 136,780l. 4s. 3d. is stated to have been unprovided for, the remainder having been already granted in this session of Parliament; but in the present view of this subject, the whole may be considered as unprovided for

£. 717,741 0 1

§ 7.

THE unfunded debt of the navy unprovided for, is

£. 4,610,246 14 4

But your Committee observe, that from the delay in calling for payment of many of the charges of which this debt is composed, a floating arrear, to a very considerable extent, may generally be expected to subsist, according to the nature and extent of this service.

§ 8.

TWO farther demands are also to be stated here as unprovided for, viz.

Hanoverian troops £. 83,603 12 7

Brunswick ditto 7,570 11 6 $\frac{3}{4}$

£. 91,174 4 1 $\frac{3}{4}$

§ 9.

TOTALS of the Unfunded Debt.

1st. Charged on funds which were insufficient on the 5th January 1797

£. 3,284,012 6 1 $\frac{3}{4}$

2d. Unprovided for

12,736,900 0 3 $\frac{1}{2}$

£. 16,020,912 6 5 $\frac{1}{4}$

3d. Provided for, being the anticipation,
in the usual form, upon the land and malt
taxes

£. 5,682,000 0 0

§ 10.

YOUR Committee have thought proper to compare the unfunded debt and demands outstanding on the 5th of January 1797, and the unfunded debt and demands outstanding on the 5th of January 1793, with a view to ascertain the increase of this description of debt during the war, and they find that the unfunded debt and demands outstanding on the 5th of January 1793, consisted of the following articles :

1. Exchequer bills	£. 5,500,000	0	0
2. Treasury account	685,936	1	5
3. Army services unsatisfied	641,176	0	0
4. Ordnance ditto	81,025	5	8
5. Navy Debt	3,344,397	3	5
	£. 10,252,534	10	6

For the anticipation, in the usual form, upon the land and malt taxes

£. 2,765,000 0 0

And also Exchequer bills, by an act for raising a certain sum of money towards defraying the public expences occasioned by the augmentation of His Majesty's forces, which were provided for by the taxes upon the Spanish armament

1,213,000 0 0

§ 11.

YOUR Committee think proper to observe in this place, that (besides what may be due to the public upon monies imprested, and balances from public accountants) the following sums have been advanced by way of loan, and now remain due to the public :

Advance by way of loan to the Emperor £. 1,420,000

Ditto for relief of islands of Grenada and St. Vincent £. 910,000

Advance paid on bills drawn by the Treasurers of
the said islands, for the purchase of provisions, &c. 140,000

Remitted in specie to Ireland £. 52,500

And a farther sum of 600,000*l.* is proposed to be
advanced to the planters of Grenada and St. Vincent,
included in the statement of the supply for the present
year £. 600,000

IV.

ESTIMATES.

YOUR Committee have next proceeded to examine and state
the expected total amount of the public expences for the year end-
ing the 5th January 1798, as far as the same can now be ascer-
tained or estimated by the several offices, and they find the estimates
are as follow, viz.

1. Navy £. 12,935,496 0 0

In this estimate no future charge is in-
cluded for neutral cargoes, as the value has
not yet been ascertained by the assessors ap-
pointed by the Admiralty Court.

2d. Army,	£.		
Ordinary expences		6,897,958 5 <i>s.</i>	}
Extraordinaries for			
1797		4,137,000 0	
			11,034,958 5 0

The extraordinaries of the army for the
current year appear now to be brought for-
ward, for the first time, by way of estimate,
having always constituted a part of the charge
of the succeeding year.

3d. Barracks	449,076	0	0
4th. Ordnance	1,321,024	9	2
5th. Miscellaneous services	1,149,843	17	6

In this sum are included 600,000l. proposed to be lent to persons connected with, and trading to, the islands of Grenada and St. Vincent, and also a farther sum of 464,920l. 17s. 6d. for articles which it has been usual to pay, in the first instance, out of the civil list, and to propose afterwards to Parliament to vote a sum sufficient to repay what has been so advanced.

6th. A sum, upon account, for making temporary advances by way of loan, for the service of the Emperor

500,000 0 0

The following articles were stated by the Chancellor of the Exchequer as part of the supply for the year 1797, viz.

7th. Deficiency of land and malt	350,000	0	0
8th. Commissioners for national debt	220,000	0	0

Add to these a vote of credit, which your Committee are informed is intended to be proposed to Parliament

2,500,000 0 0

£. 30,440,398 11 8

The re-payments to the Bank of 1,023,000l., stated by the Chancellor of the Exchequer as part of the supply for 1797, are omitted here, as having been included in the sum of 1,154,000l. stated to be a part of the unfunded debt of the Exchequer, not sufficiently provided for on the 5th of January 1797.

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V.

WAYS and MEANS.

YOUR Committee find that the Ways and Means already proposed for the year 1797, consist of,

Articles voted, viz.

Land and malt	—	—	£. 2,750,000
Loan	—	—	18,000,000
Surplus of grants	—	—	420,000
			£. 21,170,000

And of articles estimated, viz.

Growing produce of the consolidated fund		£. 1,075,000
Exchequer bills	—	5,500,000
Lottery	—	200,000
Total		£. 27,945,000

VI.

REDUCTION of PUBLIC DEBT.

YOUR Committee have farther proceeded to state an account of the progress that has been made in the reduction of the public debt since the 5th of July 1786, of the sums now annually applicable thereto, and of the farther progress which may be expected to be made, as far as the same can be at present ascertained, in the reduction of the debt now existing.

§ 1.

YOUR Committee have great satisfaction upon this subject, in contemplating the large means which are now annually employed

PARLIAMENTARY

for the reduction of the public debt, and the considerable progress which has been already made towards that important end.

The annual sum now applicable to that purpose appears to amount to £. 3,359,799 6 2

£. 3,359,799 6 2

Consisting of the following heads :

Charged upon the consolidated fund in 1786	£. 1,000,000
Annual grant - - -	200,000
Interest of capital bought - -	700,026
Annuities expired or fallen in - -	118,361
Amount of the 11. per cent created during the war	1,341,411
	£. 3,359,798

The capital stock purchased by the application of the several sums appears to have been, on the 16th of March 1797

£. 23,334,200

§ 2.

THE farther progress to be made in the reduction of the debt has been calculated, by order of the Commissioners, according to the operation of the annual million, the interest of the stock redeemed by it, the amount of expired and unclaimed annuities, and an annual sum of two hundred thousand pounds in aid of this fund, granted by Parliament, as applied to the reduction of the debt which existed before the war, and considered as then amounting to the sum of two hundred and forty millions.

These calculations, of course, depend upon the different prices at which the several stocks in which the public debt consists may happen to be purchased.

The earliest date, according to these calculations, at which the whole of the debt that existed prior to 1793, and taken at two hundred and forty millions, would be cancelled, is 33 years, from the 1st February 1797; and even the most remote date at which it would be cancelled does not exceed 54 years.

Your Committee have subjoined to this part of their report copies of these several calculations.

§ 3.

YOUR Committee observe, that the said calculations relate only to the progress which will be made, upon different data, in the reduction of the debt existing before the war, by the application of the funds provided for that purpose.

The reduction of the debt which has been incurred during the war, depends upon different considerations. The amount of the sinking fund applicable thereto, including the 11. per cent. on account of the loan and bills funded in the present session, amounts to

£. 1,341,411

The dividend on the stock purchased thereby is £. 77,068

The total amount of the new sinking fund was £. 1,418,479

The capital of the new debt, to the reduction of which this sum is applicable, is

£. 130,665,896

In order to give the House fuller information upon this part of the subject, your Committee have called for farther calculations; but in the mean time they think it necessary to observe, that the new sinking fund appears to bear a much larger proportion to the new debt, than the old sinking fund, with its accumulations, the annual grant of two hundred thousand pounds, and the annuities expired, does at the present moment to the old debt: and that the old sinking fund, after reaching the sum of four millions, is no longer made applicable by law to the discharge at compound interest of what may then remain of the old debt; but the operation of the new sinking fund is to continue at compound interest till the new debt shall be totally extinguished.

March 31st, 1797.

SECOND REPORT.

HAVING, in their first report, forbore to enter into a detailed examination of the particulars which must be taken into consideration in forming any estimate of the produce of the duties imposed in the year 1796—They think proper to resume this head of inquiry, before they proceed to the subsequent parts of their instructions.

§ 1.

SINCE the first report of your Committee was presented to the House, another quarterly account of the actual produce of the taxes imposed in 1796, has been made up at the Exchequer: and other documents also have been received, which were not then prepared.

Your Committee indeed are still of opinion, that no correct estimate can be made of the real productiveness of these duties from the amount of their receipt within the first year, and more especially on account of the very peculiar circumstances which affect the operation of some of these taxes: but they think, that such materials as have been collected upon this occasion, are of sufficient importance to deserve the attention of the House, and that a due examination of them will afford the following details and results.

The charge upon the public for interest, management, and one per cent. on the debt created in 1796, was

£. 1,851,226

The monies arising out of the taxes imposed in 1796, and of a nature applicable to defray this charge, are, first, monies which have been actually received; and, secondly, monies which remain due upon bond or assessment: and a result, approaching towards the amount of a first year's produce of most of the taxes, may be collected from these several sums. The circumstances of each tax are as follows:

1. Horses: This tax commenced on the 5th of April 1796; and there was actually received upon it in the Exchequer, on the 5th of April 1797
and there was also due upon it by assessment

21,160

84,682

Total

£. 105,842

2. The two shillings additional duty on horses commenced at the same date, and it had produced, on the 5th of April

and there was due upon it, by assessment

23,995

66,777

Total

£. 90,772

3. The ten per cent. on the assessed taxes commenced at the same date, and produced, on the 5th of April

and there was due upon it by assessment

56,350

80,772

Total

£. 137,122

4. Dogs: This commenced on the 5th of July 1796, and produced, the 5th of April 1797, being only three quarters of a year

there was due upon it also by assessment $\frac{3}{4}$ of a year

6,295

61,620

Total

£. 67,915

5. The wines excise commenced on the 17th of April 1796, and produced, on the 5th of April 1797

and there was due for three instalments of duties bonded in England and Wales

100,720

287,561

Total

£. 388,281

6. Wine customs commenced at the same date, and produced, on the 5th of April

and there was due on bond

151,382

102,110

Total

£. 253,492

7. Sweets: This commenced on the 17 of April 1796, and produced, on the 5th of April 1797

3,282

8. Tobacco: This commenced on the 17th of December 1795, and produced, on the 5th of January 1797

164,015

9. Horse dealers licences commenced on the 1st of January 1796, and produced, on the 5th of January 1797

931

10. Hats: This commenced on the 5th of August 1796, and produced, on the 5th of April 1797 £. 11,608

This appears by adding to the actual receipt of 16,446
also received on the old tax 5th January 1797 2,272
and also received thereon, 5th April 1797 2,369

21,087

from which is to be deducted the computed produce of the old tax

9,479

The net produce of the new tax for one year, was therefore

11,608

11. Salt: The computed annual saving, by reducing the allowance for waste, between the 5th of January 1796, and the 5th of January 1797, is 32,000

12. Sugar: The computed annual saving to the public on account of the reduction on the drawback on the export of sugar, and taken as such out of the consolidated fund, is

116,676

13. Legacies: This commenced on the 5th of August 1796, and had produced, on the 5th of April 1797, the sum of fifteen thousand two hundred and fifty-one pounds: but this is not to be placed to the account of the new tax of 1796; it being short of the produce of the whole tax, which was computed at forty-one thousand and seventy-nine pounds.

It appears, therefore, that the total of one year's receipt upon the taxes imposed in 1796, exclusive of the produce of the assessed taxes for Scotland, and taking only three quarters of a year upon the dog tax, is 688,414

It appears also, that there remains due upon the assessment for England and Wales 293,851
to which, if there be added, for one quarter of a year upon the dog tax, according to the net amount of the former assessment; viz. about 22,000

the same will amount to	£. 315,851
and deducting therefrom the charges of management on the whole of the gross assessment ; viz.	10,878
what may remain due for England and Wales, is	304,973
The net assessment for Scotland upon all these taxes, may be taken in addition to the above ; viz.	21,335
Total	£. 326,308
And there remains due upon bonded duties	389,671

The total, therefore, of the duties imposed in 1796, received or outstanding either upon bond or assessment, for the year 1796, as appears by the abstract subjoined to this report, may be considered as amounting to about

£. 1,404,393

§ 2.

YOUR Committee, however, cannot close this subject, without submitting to the House some observations, which are immediately connected with the details of this statement, and which must very materially affect its result, in any view which can be taken of the probable productiveness of these taxes.

1. Although the Exchequer account of the receipt upon these taxes is made up to 5th April 1797, yet it is impossible that the whole of the actual produce of the last quarter should appear in that account ; many sums of money received in the course of collection prior to that date, not reaching the Exchequer till a period long subsequent. They find a strong illustration of this fact, in remarking, that no part of the duties of customs collected in the out ports of England within the last 36 days preceding the 5th of April, can, by the course of remittance, appear in the Exchequer account of the quarter ending on that day ; all those duties being remitted by bills payable at 30 days, to which there must be added three days of grace, and (as the Receiver General pays his balances weekly into the Exchequer) three days more, upon an average, must be allowed from the time when the bill is paid to the time of payment into the Exchequer.

2. The assessed taxes appear generally to have produced a net revenue nearly equal to the net amount of their assessment, and that part of the probable revenue may therefore be stated with reasonable certainty; but your Committee observe, that although the assessed taxes for England and Wales, imposed in 1796, had produced in the Exchequer, upon the 5th of January 1797, the sum of nearly one hundred thousand pounds; nevertheless no part of the assessed taxes of 1796 for Scotland, had been paid into the hands of the Receiver General for Scotland upon the 13th of April 1797.

3. The wine excise duties bonded for Scotland for 1796 are also wanting, and are equally to be added to the produce of these taxes: but your Committee think it their duty to observe, that the amount of the duties imposed on wine in 1796, and bonded to the excise office, was levied upon stock in hand, and consequently raises the revenue for the year 1796, upon that article, beyond what its amount would otherwise have been.

4. The last and most important observation which your Committee have to state on this subject, respects the duty upon legacies, and shares of personal estates; which hitherto has produced even less than the former duty upon the same sort of property.

Many circumstances, however, incidental to the subject matter of this tax, have contributed, and must still contribute, to retard its operation.

The primary and essential circumstance, which of necessity obstructs this duty in its commencement, is the time given by the laws of England and Scotland to every personal representative to make up his accounts, before he can be compelled to pay any legacy or distributive share; the rules of equity in the English Courts of Justice allow a year, and the laws of Scotland allow at least six months. This partly explains the necessarily slow progress of such a duty in its outset. The complex state of affairs incidental to almost every great mass of testate or intestate property, from whence the largest duties are payable, is a farther reason why the payment of this duty must not be expected even at the expiration of the delay granted by law; and the farther necessity of proceeding to recover sums due upon mortgage, which so frequently compose the greatest portion of any large residuary personal estate, a proceeding at all times dilatory, must in the present times tend still more considerably to protract the final settlement of those accounts, upon which event alone the full and complete duty can be ascertained and its payment enforced.

Your Committee, however, are strongly impressed with an expectation, in which they are confirmed by the official opinion of the board employed to superintend the collection of this duty, that whenever sufficient time shall have elapsed to allow for the free operation of this tax, considering the extent and amount of the property upon which it is laid, it will hereafter prove a very productive and increasing source of revenue to the public.

21st April, 1797.

The wine excise duties bounded for Scotland for 1797, also wanting, and the duty to be added to the produce of that taxes; but your Committee think it their duty to observe, that the amount of the duties imposed on wine in 1796, and bounded to the excise office, was levied upon the Scotch trade, and consequently raised the revenue for the year 1796, upon that article, beyond what the amount would otherwise have been.

4. The last and most important observation which your Committee have to state on this subject, is, that the duty upon legacies and shares of personal estates, which duties have produced even less than the former duty upon the same sort of property.

Many circumstances, however, in addition to the subject matter of this tax, have contributed, and must still contribute, to retard its operation.

The primary and essential circumstance, which is necessary to frustrate this duty in its commencement, is the time given by the laws of England and Scotland to every personal representative to make up his accounts, before he can be compelled to pay any legacy or distributive share; the rules of equity in the English Courts of Justice allow a year, and the laws of Scotland allow at least six months. This partly explains the necessity of slow progress of such a duty in its collection. The complex state of affairs incidental to almost every great mass of real or intangible property, from whence the largest duties are payable, is a further reason why the payment of this duty must not be expected even at the expiration of the delay granted by law; and the further necessity of proceeding to recover sums due upon mortgage, which is frequently composed the greatest portion of any large residuary personal estate, a proceeding at all times necessary, must in the present times tend still more considerably to retard the final settlement of those accounts, upon which event alone the full and complete duty can be ascertained and its payment enforced.

ABSTRACT of TAXES imposed in 1796.				Due on Bond.	Due on Assessment.
TAX.	Date of its Commencement.	Day of first payment into the Exchequer.	Sum received at the Exchequer.	£.	£.
Horses	5th April 1796	17th September 1796	21,160	—	84,682
2s. duty on ditto	Ditto	Ditto	23,995	—	66,777
10l. per cent on assessed taxes	Ditto	13th May 1796	56,350	—	80,772
Dogs	5th July 1796	31st October 1796	6,295	—	61,620
Add one quarter's assessment on dogs	—	—	—	—	22,000
Wines (Excise)	17th April 1796	22d July 1796	100,720	* 287,561	315,854
Wines (Customs)	Ditto	8th July 1796	151,382	102,110	—
Tobacco, &c.	7th December 1795	17th January 1796	164,015	£. 389,671	—
Horse-dealers licences	1st January 1796	17th February 1796	931	* No Sum upon Account of	304,973
Sweets	17th April 1796	15th July 1796	3,282	Wine Excise Duties	—
Hats	5th August 1796	5th August 1796	11,608	bonded for Scotland is	—
Salt	5th January 1796	31st March 1796	32,000	here included.	—
Sugar	—	—	116,676	—	—
Legacies	26th April 1796	See Observations,	688,414	—	—
		pages 26 and 27		Total due on Assessment	£. 326,308
				Ditto - on Bond	—
				Total Sums received at the Exchequer	688,414
				TOTAL	£. 1,404,393

Deduct Charges
of Manage-
ment

10,878

304,973

Add Assessment
for Scotland

21,335

£. 326,308

389,671

688,414

£. 1,404,393

THIRD REPORT.

IN the first Report which your Committee presented to the House, they forbore to enter upon a detailed examination of some of the matters belonging to that part of their inquiries, and reserved to themselves the liberty of resuming others, in case a subsequent investigation should enable them to lay before the House any farther information or observations which might deserve its attention.

The examination of the taxes imposed in 1796, upon which your Committee had at first forbore to enter, has since been made the subject of their second Report; and they now proceed to state such farther information as they have obtained respecting the unfunded debt and demands outstanding on the 5th of January 1797.

§ 1.

UNDER this head your Committee have been led to resume the examination of the outstanding demands relative to the army, by their having received from the War-office, within a few days after the date of their first Report, an account of two articles, in which their original statement requires alteration.

1. In the account made up at the Pay-office, the article of off-reckonings was there stated to amount to 530,548; but it appears that this ought to be increased by a farther sum of about 26,000l.; and the difference has arisen from the Pay-office not having been aware of the claims of the off-reckonings of certain corps which were not borne on the army estimate of 1796.

In the same account it is also to be observed, that the sum of 317,383l. there stated to be due for the pay of general and staff officers, exceeds the actual demand for that service, by the sum of 38,500l.: payments having been made to that amount in the West Indies, of which information had not been received at the time when the Pay-office account was made up.

These two sums being set against each other, it is obvious, that there was an over statement upon the amount of army debt, in the Pay-office account annexed to the first Report, by about the sum of 12,500l.

2. Your Committee have farther to observe, that an article appears to have been omitted in the accounts of Treasury warrants due for army services, respecting which they have also received particular information since the date of their first report; it is a demand of the apothecary general to the army, for the balance of his liquidated account for the year 1795, for which he has received His Majesty's warrants: this was an outstanding demand on the 5th of January 1797, and amounted at that time to 54,400l.* And it is to be remarked, that the apothecary general claims a farther sum of 75,600l. for the year 1796; but this demand is still unliquidated, and has not been yet passed by the physician and surgeon general.

3. Your Committee have uniformly conceived, that the terms in which they were ordered by the House to examine and state the unfunded debt or demands outstanding on the 5th of January 1797, must necessarily be understood to import a statement only of such as were settled and acknowledged debts, and not to extend to any claims which were then pending and unliquidated.

Anxious nevertheless to give farther satisfaction to the House upon the subject, so far as their means of inquiry would allow them, they have proceeded next to examine into the nature and amount of such claims and demands, as it is alledged will appear eventually to have been due to the army at the period to which this inquiry is limited, although they have not yet been reduced into the form of an acknowledged debt.

On this subject your Committee beg leave to state, first, what respects the amount of the claims made upon the same heads of service, as are already enumerated in the account rendered from the Pay office; and in the next place, what appears to be the general progress of all the regimental accounts towards a final settlement.

They find that the demands brought forward by the regimental agents, under some of the heads of service specified in the paymaster-general's accounts, exceed the sums there enumerated as follows:—On off- reckonings, 146,229l.—Recruiting, 91,746l.—Marches, &c. 58,312l.—And that there are other demands, under the head of arrears, viz. for periods prior to the year 1796, amounting to 307,192l.—And for the year 1796, to 334,976l.

Memorandum.—On the 24th of March 1797, the sum of 33,000l. was received by the apothecary general, on account of the above warrants.

The sums, however, which shew the general result of the regimental accounts under these heads, are not admitted by the War-office to be actually due.

Upon the article of off-reckonings, it is represented, indeed, by the War-office itself, that the excess of the statements by the agents beyond that of the paymaster-general, arises principally from the reduction of a number of regiments in 1795, whose assignment of off-reckonings extended to various periods in 1796; and that the deficiency created in their cloathing fund, by this premature termination of establishment, remaining to be made good, is a demand of which the greater part will probably be found admissible, whenever regularly stated and vouched. But with regard to the articles of recruiting, marches, contingencies, and necessaries, although the agents may have been called upon by the regimental paymasters and officers employed in the recruiting and other services, for advances to the full amount stated by them, yet it is supposed that the actual expenditure of the agents will be found, upon the whole, to fall considerably short of their drafts: and that as the army was voted upon a very high establishment for the years 1795 and 1796, the saving on these years may nearly, if not fully, upon a final settlement, balance the extra expenditure of the agents upon these several heads of, Off-reckonings, Recruiting, Marches, Contingencies, and Necessaries.

With respect to arrears, it is to be observed, that almost every officer actually employed, being in some degree a public accountant, the real outstanding debt upon this head cannot be known, until the officers who have drawn money for the public services, shall have settled their accounts with the regimental paymasters, and agents, and those again with government.

The demands for the years preceding 1796, amounting to 307,192*l.* will, as it is conceived, be much reduced on liquidation. The arrears of the officers of the army for the year 1796, as borne upon the establishment of the regular fencibles and militia, amount to about 255,000*l.*; and upon this head, the claim made by the agents amount to 234,976*l.*; but even this, it is conceived, cannot be properly called an outstanding demand before January 1798, being the earliest period at which the regimental accounts of 1795 are required to be settled.

Your Committee, however, think proper to remark, that although it is only upon the settlement of these accounts that the arrears of the officers become payable, it has been nevertheless customary, for the ease of the service, and very properly in the opinion of your Committee, to issue a sum equal to the arrears of all subaltern

officers, if applied for by the colonel of the regiment, at any time after the regimental accounts have been delivered into the War-office, unless the accounts themselves were expected to be so speedily settled as to make it preferable to wait for the regular period: and with regard to regiments abroad, during the present war it has not been unusual to order a sum, equal to the arrears of all the officers, to be issued to the regimental agents, notwithstanding their accounts were not even delivered in.

Upon this branch of the subject, your Committee think it also their duty to state it as the present opinion of the War-office, of which they have had repeated testimony, that the provision made by Parliament for the respective years to which all these claims of the regimental agents belong, are sufficient to cover all the sums claimed, of every description, even if these claims should be finally established to their full extent.

With regard to the actual progress made towards the final liquidation of the regimental accounts of the army, your Committee, desirous to obtain the fullest information on this subject, have called for a statement of the number of regimental accounts of the last five years; distinguishing, how many thereof had been settled, how many not settled though delivered in, and how many are not yet delivered in. And they have subjoined to their report, a detailed list of such regimental accounts as are not settled, though delivered in; by which it appears that of the whole number falling within this description, viz. 159, there are 18 inspected, which have been found defective, and remain to be completed; 34 inspected and examined, and of which several are nearly settled; and 107 which have not yet been inspected; owing, as it is alleged, to the extraordinary pressure of daily business, which has been constantly increasing in every branch of the accountant's department during the whole period of the delivery of the accounts in question. With a view to the same object, your Committee have annexed to their report, a special statement respecting the regiments which have served in Great Britain during the whole of the war, specifying the dates at which their annual accounts were delivered in, and the periods when any of them were respectively settled, and stating also such as now remain open and unsettled.

Upon these details, your Committee think it necessary to observe, that although, with respect to regiments abroad, it is said to be impossible for the agents to make up and deliver in the regimental accounts for a very considerable time after the period prescribed by law, yet the same reason does not seem to apply to the accounts of such regiments as have been constantly within the kingdom. Of

this description there are no less than 264 accounts; out of which number, deducting 66 accounts belonging to the year 1796, which are not required by law to be delivered in before the 24th of June next, there remain 198 accounts, whereof only 14 have been delivered within the period prescribed by a positive law.

Your Committee cannot but remark, that either the regulations of the law in this respect must be improper, or that the due execution of it has been neglected. If the former be the real cause, they would recommend a revision of the act itself, as they conceive that no regulation should continue to be prescribed by law which is found impracticable in the execution. If the latter, a due compliance with the act ought to be enforced.

§ 2.

A distinct subject of examination has, in the next place, suggested itself to your Committee, as falling within this part of their instructions, namely, the amount of any debt or outstanding demand which was due on the 5th of January 1797 from the public to His Majesty's civil list.

Various have been the services of a public nature, for which advances have been made from the civil list within the last four years, and large has been the amount of those advances. Your Committee have subjoined to their report a detailed account of the particulars; but they have at the same time to observe, that nearly the whole amount of each year's advance has been successively replaced out of the supply for each subsequent year.

Upon the 5th of January 1797, there do not appear to have been any such advances from the civil list remaining unprovided for, except two sums, not exceeding together 821l. 4s. 6d. All other demands on this head having been included in the sums stated by your Committee in the first report, either as outstanding demands, or as part of the estimates under the head of miscellaneous services for the current year.

And your Committee cannot forbear to observe, that the mode proposed of providing for such services by vote upon previous estimates, is far more expedient than the defraying of them in the first instance out of the civil list, which must necessarily occasion large and inconvenient arrears upon some of the numerous services for which the civil list is specially intended.

SUCH, upon the whole, has been the issue of these inquiries, into which your Committee have entered perhaps more at large than their strict duty required, or their instructions may seem to have authorized: and finding that the result even of such an examination has furnished them with so very few instances, and those of so inconsiderable an amount, in which the official statements upon this subject (presented by your Committee in their first report) were incomplete, and having no specific allegation or suggestion before them of any defects in any of the other official statements, they now think proper to close their inquiries upon this part of their instructions.

May 9th, 1797.

It appears from the above, that your Committee were strongly impressed with the importance of the subject, and that they could not expect, in the ordinary course of their own parliamentary business, to complete such a research in all its branches, with the attention due to its present and future importance. It became necessary therefore to begin by selecting out of the various objects before them, that of the most important department, as they could hope to investigate with the greatest dispatch and effect; and as Parliament itself had formerly appointed two successive commissions, about the same period of time from which these inquiries were to commence, for the purpose of investigating public accounts and offices, your Committee conceived that they could not, upon the whole, discharge their duty more satisfactorily, than by pursuing, on the present occasion, so far as their own convenience might enable them, a course similar to that which was then adopted. In taking this line, they found themselves assisted, as to their selection of objects, by the judgment of Parliament itself, which had specifically directed the attention of the Commissioners to particular branches and offices of the public expenditure; and those Commissioners, who were authorized to administer oaths to all persons whom they found it necessary to examine (a power greater than what your Committee possess) having

FOURTH REPORT

YOUR Committee, in their three preceding reports, have endeavoured to discharge the duty imposed upon them by the House, with regard to all the several matters referred to their examination, except those which are contained in the concluding instruction.

This last head of inquiry comprehends, indeed, no less a compass than an examination of what regulations and checks have been applied to control all the branches of the public expenditure, and how far the same have been found effectual; what increase or diminution has taken place in the salaries and emoluments of all public offices since the year 1782; and what farther measures can be adopted, either for reducing the public expenditure, or for diminishing the total amount of official salaries and emoluments, without detriment to the public service.

In proceeding to obey this instruction, your Committee were strongly impressed with its comprehensive extent and peculiar difficulties; and it was evident, that they could not expect, in the ordinary course of their own parliamentary continuance as a Committee, to complete such a research in all its branches, with the attention due to its present and future importance.

It became necessary therefore to begin, by *selecting*, out of the various objects before them, such of the more important departments as they could hope to investigate with the greatest dispatch and effect: and as Parliament itself had formerly appointed two successive commissions, about the same period of time from which these inquiries were to commence, for the purpose of investigating public accounts and offices, your Committee conceived, that they could not, upon the whole, discharge their duty more satisfactorily, than by pursuing, on the present occasion, so far as their own continuance might enable them, a course similar to that which was then adopted. In taking this line, they found themselves assisted, as to their selection of objects, by the judgement of Parliament itself, which had specifically directed the attention of the Commissioners to particular branches and offices of the public expenditure; and those Commissioners, who were authorised to administer oaths to all persons whom they found it necessary to examine (a power greater than what your Committee possess) having

diligently employed more than eight years in their investigations*, and produced no less than twenty-five reports, of approved accuracy in their details, and of the highest importance in their results; your Committee thought it most advisable to stand upon the vantage ground of their labours; conceiving it material in the first place to ascertain how far the result of these reports appeared to have produced practical benefit to the public; and being farther of opinion, that they themselves should be enabled, by the aid of those reports, to prosecute their own inquiries more securely, and with a greater probability of rendering them useful.

The selection being thus made, your Committee proceeded next to consider of the most convenient order of inquiring into these several objects; (the former reports affording them no uniform precedent in this respect;) and they have upon this question thought it most convenient to arrange the several objects of their inquiry under the distinct heads of, 1. Collection of the Public Revenue. 2. Expenditure of the Public Money; and, 3. Auditing of the Public Accounts.

In reporting upon each particular office within either of these branches, your Committee have adopted one uniform mode; namely, by stating, 1st, How far the regulations and checks, recommended by the former Commissioners, have been since carried into execution, and how far they have been effectual. 2dly, What has been the actual increase or diminution in the expence of each office, and its salaries and emoluments, since 1782; and 3dly, the farther measures which, in the opinion of your Committee, may be adopted for regulating or reducing the public expenditure, or establishment of office, without detriment to the public service; submitting such observations upon this head as appear to them to arise out of the preceding statements: with regard to these observations, however, your Committee beg leave to remark, that they have conceived it to be their duty principally to keep in view the same maxims of political prudence and economy, which were so clearly stated, and so constantly urged by the Commissioners of Accounts and of Inquiry; and in other instances, where new circumstances have seemed to require a wider range of observa-

* N. B. The Commissioners of Accounts were first appointed by stat. 30 Geo. III. c. 54. their first report was dated 27th Nov. 1786, and their fifteenth and last report 19th Dec. 1786.

The Commissioners of Inquiry were appointed by stat. 25 Geo. III. c. 19. their first report was dated 11th April 1786, their tenth and last report 30th June 1788.

tions, your Committee have only presumed to suggest them as matters, which may be deserving of a more deliberate and minute investigation, than the advanced state of the present session of Parliament has allowed your Committee to bestow upon them.

THE COLLECTION OF THE REVENUE.

Under this general head are comprized the several duties of Customs, Excise, and Stamps, the Land Tax, and Assessed Taxes, those derived from the Post Office, Salt, Hawkers and Pedlars, Hackney Coaches and Chairs, and the Pension Duties, First Fruits and Tithes: other sources, casual in their nature, of small produce, and of various descriptions, also contribute to the annual revenue; such as seizures, profers, the fees of regulated or suppressed offices, lotteries, &c. &c.

Previously, however, to the detailed investigation of the regulations and official disbursements of each particular department, your Committee have thought fit to take a preliminary view of the general rate of expence, incident to the whole system of collection. They were desirous of stating what were the charges of collection in the year 1782, and of shewing their progressive amount throughout each subsequent year down to the present time; but they find that the accounts of the several revenue departments were not made up, in the early part of this period, with a sufficient uniformity of plan, and minuteness of detail, to furnish the means of exhibiting such a statement. The more distinct and comprehensive statements of the national revenues, which have been framed under the authority of the Executive Government within a few years past, have enabled your Committee to trace correctly the variations which have taken place in the charges of management through the last eight years. These comprehend equal periods of peace and war: and your Committee have therefore proceeded to inquire, in each of the principal branches of revenue, what, during these periods, has been the rate per centum to which the charges of management have amounted upon the gross receipt, and upon the net produce of each branch respectively; they have then stated the average rate of expence for which the total gross receipt, and total net produce, of these principal branches of the public revenues were annually collected during the same periods; and they have endeavoured to complete their illustration of this subject, by giving a general view of the whole of the revenues for the year 1796, distinguishing the gross receipt

upon each, and the various deductions incident to each in the course of its passage to the Exchequer.

Upon considering the component parts of the British revenues, with a view to the rate of expence at which each part is collected, it is obvious that some of them are affected by peculiar circumstances, which must render the proportion of expence materially different in different instances.

Thus, the establishment of the Board of Customs is employed, not for purposes of revenue alone, but also for carrying into effect the laws of navigation and trade, upon which the security of the empire, and the protection and encouragement of its commerce and manufactures so essentially depend; and yet, in stating the expences incurred for the management of the customs, it is impossible to separate the charges applicable to regulations of trade and navigation, from those which are incurred for the exclusive purposes of revenue. For the same reasons it must also be remarked, that it has been deemed expedient to divide the collection of some of the largest duties on imports between the customs and excise, in order the better to secure the revenue, by checking the inland transit of goods which have been clandestinely brought ashore; and by this measure, nearly three millions of revenue are transferred to the excise, without any material diminution in the necessary establishment of the customs. It is equally necessary to observe, that the expences attending the execution of the quarantine service, are also paid out of the customs, and add considerably to the general charges of management, although they are incurred not for purposes of revenue, but for the general security of health. It is natural therefore to expect, that the rate of expence in this department should be higher, than what is incident to most others.

The following table will shew what has been the actual rate per centum on the collection of the gross and net revenue of the Customs during the period in question:

Years.	Gross Receipt.	Rate per cent. thereon.	Net produce.	Rate per cent. thereon.
1789	£. 5,417,333	£. 6 7 0	£. 4,050,003	£. 8 9 10
1790	5,349,478	6 17 6	3,976,808	9 5 0
1791	5,587,853	7 3 8	4,193,837	9 11 6
1792	6,045,818	6 9 7	4,407,837	8 17 6
1793	5,574,708	6 19 7	4,221,832	9 4 8
1794	5,846,840	7 1 8	3,821,216	10 16 8
1795	5,776,058	6 19 5	3,959,462	10 3 5
1796	6,381,902	6 2 6	4,533,489	8 12 6

The fluctuation which appears in the proportion that the gross and net produce bear to each other in the different years, arises chiefly from an increase or decrease of the amount of drawbacks paid on goods exported.

Some other branches of the revenue are also affected by peculiar circumstances, which appear to increase their expence of management, only because they are establishments executing other services besides that of merely collecting the public money. The Post-office falls particularly within this description, and is an establishment of so mixed a nature, that it cannot, for the present purpose, be brought fairly into comparison with any of the revenue departments; the profits of the Post-office being essentially derived from the compensation paid by individuals for the performance of a labour undertaken by the Government for the public accommodation; and, besides the salaries of the various officers connected with the management of this service, the Post-office is subject to several charges of a special kind, such as the expence of horses, carriages, and packet boats, &c. &c. The Salt-office is another establishment, in which the charges of management are also enhanced by causes of a peculiar nature: for, in order to secure the duties upon home consumption, which alone contributes to the revenue, it is thought necessary to maintain a guard over the whole quantity of salt manufactured, although nearly four-fifths of it are ultimately exempt from duty, as being either applied to our fisheries, or exported. The Hackney-coach office is also an establishment of a mixed nature, and its principal functions are those of a court of police in cases which have no connection whatever with the collection of the revenue.—Subject to these remarks, the charges of management upon the several other branches of revenue may be estimated from the following tables:

EXCISE.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 8,418,611	£. 5 10 0	£. 7,222,216	£. 6 8 2
1790	9,054,850	5 11 0	7,641,706	6 12 2
1791	9,808,908	5 0 4	8,211,692	5 19 11
1792	10,113,867	4 19 10	8,456,833	5 19 5
1793	9,412,487	5 5 7	8,009,477	6 4 1
1794	9,964,293	5 0 4	8,489,462	5 17 9
1795	10,866,170	4 13 11	9,378,350	5 8 10
1796	10,960,425	4 12 1	9,155,571	5 10 3

PARLIAMENTARY

STAMPS.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 1,325,004	£. 5 7 1	£. 1,229,979	£. 5 15 4
1790	1,415,324	6 5 1	1,310,829	6 15 1
1791	1,489,871	4 11 8	1,385,774	4 18 7
1792	1,530,333	4 15 8	1,426,856	5 3 0
1793	1,462,870	5 1 10	1,361,002	5 9 6
1794	1,522,673	4 16 3	1,411,074	5 13 10
1795	1,801,412	4 18 9	1,672,132	5 6 6
1796	1,904,092	4 17 7	1,772,976	5 4 10

LAND TAX, and ASSESSED TAXES.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 3,572,484	£. 3 10 3	£. 3,447,017	£. 3 12 9
1790	3,741,222	3 8 6	3,613,038	3 10 11
1791	3,743,961	3 9 10	3,613,123	3 12 4
1792	3,623,619	3 2 2	3,501,920	3 4 2
1793	3,635,250	3 9 4	3,509,141	3 11 10
1794	3,645,824	3 9 6	3,519,079	3 12 3
1795	3,663,501	3 10 2	3,534,976	3 12 9
1796	4,101,869	3 12 5	3,953,316	3 15 1

The computations of the rate per centum of the expence of collecting the Assessed Taxes is made on the gross and net produce, including the tax on windows, by the 24th of His Majesty, there being no expence attached to the latter article in the customs or excise, into which the net produce of it is paid.

SALT.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 476,381	£. 6 5 6	£. 379,540	£. 8 8 2
1790	495,060	6 11 7	414,599	7 17 2
1791	493,831	4 16 6	415,683	5 14 8
1792	497,338	6 1 11	416,705	7 9 10
1793	502,341	6 0 4	401,894	7 10 5
1794	520,664	5 19 9	442,917	7 0 9
1795	552,933	5 12 9	465,780	6 13 4
1796	454,378	7 0 9	405,400	7 17 10

HACKNEY COACHES and CHAIRS.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 26,359	£. 8 5 10	£. 24,169	£. 9 1 1
1790	26,315	8 5 1	24,142	8 19 2
1791	29,927	7 8 6	27,700	8 0 9
1792	26,322	8 8 7	24,093	9 5 0
1793	26,336	8 10 0	24,097	9 5 9
1794	24,940	9 0 9	22,600	10 0 8
1795	26,095	8 15 7	23,800	9 12 10
1796	26,146	8 12 6	23,890	9 8 10

HAWKERS and PEDLARS.

Years.	Gross Receipt.	Rate per cent. thereon.	Net Produce.	Rate per cent. thereon.
1789	£. 6,132	£. 48 17 10	£. 3,137	£. 95 9 5
1790	6,708	57 0 5	3,825	75 7 5
1791	6,482	41 13 0	3,781	71 8 2
1792	6,008	47 9 8	3,134	91 13 5
1793	6,042	47 17 7	3,149	92 4 4
1794	6,104	46 14 9	3,251	87 15 1
1795	6,795	41 1 2	4,005	69 13 3
1796	7,882	35 11 9	5,076	55 5 2

Having given these particular statements of the rate of expence incurred in the separate collection of each of these branches of the revenue, your Committee proceed next to state the average rate of expence incurred in collecting the total gross receipt and total net produce of the principal revenues of Great Britain (the Post-office excepted) during the same period, which appears to stand thus :

Years. Rate p. ct. on the Gross Receipt. Rate p. ct. on the Net Produce.

Years.	£. s. d.	£. s. d.
1789	5 11 2	6 11 8
1790	5 15 3	6 16 7
1791	5 8 9	6 9 7
1792	5 5 0	6 6 0
1793	5 11 9	6 11 9
1794	5 9 7	6 13 7
1795	5 5 7	6 5 10
1796	5 0 9	6 1 7

In the charges of management of these several revenues, the sums paid by the officers on account of the land tax, the one shilling, and the six pence in the pound, are included, which neverthe-

less, ought properly to be deducted from the management, because they pass into, and are accounted for in another branch of the revenue. If the amount of these latter taxes were deducted from the charges of management of the last year's revenue, the rate per centum on the collection might be stated thus—1796, on the gross receipt about 4l. 14s. on the net produce about 5l. 14s. 10d.

It is difficult to compare the amount of this expenditure, with the expences incurred by other nations for similar purposes; but there is reason to believe, that it does not much exceed half the expence, according to the lowest calculation, which was incurred in collecting the revenues of France, about the beginning of the same period of time to which the preceding statements relate. Perhaps, indeed, it is impossible to obtain complete information upon this head, with respect to any foreign states, even those of which the most recent and accurate accounts have been laid before the public; whereas, to use the words of the very able and intelligent person whose assistance has principally enabled your Committee to lay these statements before the public, "In Great Britain, every farthing drawn from the subject, on account of the public revenues, and all deductions therefrom, until the net produce is paid into the Exchequer and brought within the view of Parliament, can be ascertained with a mathematical accuracy."

In illustration of the general subject of these preliminary remarks, your Committee have subjoined a statement of the whole of the revenues of Great Britain for the year 1796; distinguishing, 1st, the gross receipt upon each branch; 2dly, the several deductions necessarily incident to each respectively, viz. for drawbacks, re-payments, allowances and bounties in the nature of drawbacks; 3dly, their respective charges of management, &c.; 4thly, the net produce remaining upon each, after these deductions are made; 5thly, the payments made out of that net produce for national purposes, such as, the support of the civil government of Scotland, the encouragement of fisheries, the importation of corn, or the raising of seamen, &c. &c. all of which are to be considered as an anticipation of issues out of the Exchequer; and 6thly, the final payments actually made into the Exchequer.

A View of the REVENUES of the BRITISH EMPIRE for the Year 1796; diffinguiſhing their ſeveral Branches, and the Amount of the Total Groſs Receipt upon each, with the ſubſequent Deductions thereout, and the final Payment thereon made into the Exchequer.

	Gross Receipt.		Drawbacks, Re-payments, Allowances, and Bounties of the Nature of Drawbacks.		Charges of Management.		Net Produce of the Revenues.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs	6,381,902	0 0	1,457,352	0 0	391,061	0 0	4,533,489	0 0
Excise	10,960,425	0 0	1,299,940	0 0	504,914	0 0	9,155,571	0 0
Land and Affixed Taxes	3,571,893	0 0	—	—	148,553	0 0	3,423,340	0 0
Stamps	1,904,092	0 0	38,175	0 0	92,941	0 0	1,772,976	0 0
Salt	454,378	0 0	16,984	0 0	31,994	0 0	405,400	0 0
Hackney Coaches	26,146	0 0	—	—	2,256	0 0	23,890	0 0
Hawkers and Pedlars	7,882	0 0	—	—	2,806	0 0	5,076	0 0
	23,306,718	0 0	2,812,451	0 0	1,174,525	0 0	19,319,742	0 0

PARLIAMENTARY

Post-office { 6d. on the £. on Pensions 1s. on the £. on Salaries Seizures Arrears of Taxes Allowances and Fees collected from regulated Offices in the Exchequer Sundry small Sums Composition by the Bank of England in lieu of Stamps Produce of the Lottery 1796, exclusive of Prizes Grand Total	Gross Receipt.		Drawbacks, Repay- ments, Allowances, and Bounties of the Nature of Draw- backs.		Charges of Management.		Net Produce of the Revenues.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	—	—	—	—	—	—	534,469	0 0
	—	—	—	—	—	—	46,525	0 0
	—	—	—	—	—	—	29,643	0 0
	—	—	—	—	—	—	10,282	0 0
	—	—	—	—	—	—	1,996	0 0
	—	—	—	—	—	—	60,000	0 0
	—	—	—	—	—	—	1,609	0 0
	—	—	—	—	—	—	12,000	0 0
	278,751	0 0	—	—	14,000	0 0	264,751	0 0
	—	—	—	—	—	—	20,281,017	0 0

Payments applicable to National Objects.

Paid Precepts of the Exchequer in Scotland, and also for supporting the Civil Government there.	Paid Bounties for encouraging National Objects.	Paid Naval Bounties for raising Seamen by the Act of the 35th of the King.	Paid Deferters, &c. Militia Warrants.	Paid to the two Universities on Account of Almanacks.	Paid Pensions and Parliamentary Grants out of the Hereditary Revenue.	Paid into the Exchequer.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
39,969 0 0	854,136 0 0	26,708 0 0	—	—	—	3,612,724 14 0½
64,136 0 0	24,632 0 0	—	—	—	14,000 0 0	9,150,081 7 6½
—	10,000 0 0	—	6,941 0 0	—	—	3,090,681 17 2
12,694 0 0	—	—	—	1,000 0 0	—	1,771,975 14 1
—	20,411 0 0	—	—	—	—	438,386 14 7½
—	—	—	—	—	—	23,700 0 0
—	—	—	—	—	—	5,076 14 1
116,799 0 0	909,179 0 0	26,708 0 0	6,941 0 0	1,000 0 0	14,000 0 0	18,092,627 1 6½
—	—	—	—	—	—	491,000 0 0
—	—	—	—	—	—	46,525 0 0
—	—	—	—	—	—	29,643 16 4
—	—	—	—	—	—	10,282 2 0
—	—	—	—	—	—	1,996 12 2
—	—	—	—	—	—	60,000 0 0
—	—	—	—	—	—	1,609 3 7
—	—	—	—	—	—	12,000 0 0
—	—	—	—	—	—	264,751 13 10
						19,010,435 9 5½

Note.—The item of “Sundry small Sums,” is composed of profits, produce of allum mines, compositions, rent of light houses, and alienation duty.

Note.—The act of the 24th of His Majesty, chap. 38, directs the net produce of the tax arising from houses and windows, to be paid to the Receiver General of the Customs, who is empowered to retain so much thereof as, together with the duty of 5 per cent. on tea, shall amount to 348,547l., and to pay over the residue to the Receiver General of Excise.

As the net produce of houses and windows stated in the above account, amounting to 529,976l. has been applied to, and is included in the gross and net produce and payments into the Exchequer of the Customs and Excise, it is therefore deducted from the gross and net produce and payments into the Exchequer of the Assessed Taxes.

Note.—The account of the circumflexed articles, is taken from the Appendix to the first Report of this Committee.

Note.—The expence of the Lottery of 1796 cannot be exactly ascertained, as the charges are not yet all paid; but the medium of former years is about 14,000l.

Note.—The sum paid into the Exchequer in the year 1796, on account of the fees or allowances of regulated offices in the Exchequer, is not to be considered as an average sum—it consists of the surplus balances of preceding years, and the amount will vary in proportion to the increase or decrease of the Exchequer issues at different periods.

Your Committee proceed next to the separate examination of each particular department in which the public revenues are collected.

CUSTOMS.

§ 1.

THE Commissioners appointed to examine, take, and state the public accounts of the kingdom, made three successive reports upon this department, in which they fully explained its Constitution, the duties of its several officers, and the mode of collecting this part of

the revenue, in London and the out ports. And in the course of these reports, they pointed out a variety of important regulations for retrenchment of expence, reduction of establishment, and accommodation of the merchants, most of which your Committee have great satisfaction to find have been since carried into effect.

These regulations may be classed under the following heads ; viz. 1. Accounts. 2. Offices. 3. Fees. 4. Holidays, and Hours of Attendance ; and 5. Cruizers.

1. With regard to the accounts, it was proposed by the Commissioners, that, every collector or receiver in the port of London should, on the first board day in every week, lay before the Commissioners an account of the total sums received and paid to the Receiver General, during the week preceding, together with the balance in his hands at the close of the week ; and that the Receiver General should state, at the foot of his weekly certificate to the Commissioners, the sum of duties remaining in his hands, and for what reason not paid into the Exchequer. These regulations have been accordingly carried into effect ; and the Receiver General makes up his account on every Saturday, and his payment into the Exchequer every Wednesday, never retaining any balance in his hands beyond the growing produce of the Week.

It was also recommended, that authority should be given to take the balances of duties, and payments therefrom, in the plantations, from some convenient period, in order that the Comptroller General might be enabled to include the gross receipt and payments at the plantations, in the general account of the customs passed in the Exchequer. With respect to this point however, although the propriety of the principle is conceded, its execution has not been adopted ; and the reason now assigned, is the official intricacy and difficulty which would attend such a measure.

As a circumstance connected with the matter of accounts, it was also recommended by the Commissioners, that the issuing of port books from the Exchequer should be discontinued ; it appearing that no less than 395 of these books were issued annually, at the expence of 751l. 11s. 2d. per annum ; that not more than 273 returns upon these books have been made in ten years, and that neither the books nor returns were of any public utility. Your Committee finding, however, that this recommendation had not been adopted, have instituted a fresh inquiry into the subject ; and it appearing that this expence has been still continued during the last 12 years, even where the patent offices for which these books were originally destined no longer exist ; that not one sixth of the requisite returns have been made ; and that even these (according

to the concurrent opinions of the Board of Customs, and of the Exchequer) are of no practical possible utility to the public; your Committee cannot but earnestly recommend the immediate discontinuance of this needless expence, amounting in the whole, for books, fees, and messengers' allowances, to the annual sum of 797l. 3s. 2d.*

The prisage and butlerage duties on wine, and the duty on coals, holden under antient grants of the Crown, ought, according to the suggestion of the Commissioners of Accounts, to be re-vested (if the consent of the grantees could be obtained) in the Crown for the public service, upon a reasonable compensation to be made to the grantees, by a sum in gross, or by the annual payment of an equivalent out of the duties arising from these respective articles. No measure of this sort has been adopted; but the Board of Customs are of opinion, that it would be attended with official benefit and convenience; and your Committee cannot forbear, upon grounds of policy and economy, most strongly to recommend its adoption.

A general consolidation of the duties of the customs was also recommended by the Commissioners of Accounts; and this operation was accordingly carried into effect by stat. 27 Geo. 3. c. 13. up to that period.

It was farther proposed, that the auditing of the accounts of this department should not be transacted by the auditors of the imprest; but their office having been abolished, and a new commission established in its place, by stat. 25 Geo. 3. c. 52. under which no fees are paid, the objection of expence no longer subsists, and the accounts are audited by the new Commissioners exercising the authority of the antient auditors.

The recommendation of presenting a perfect and entire statement of the gross and net produce of the customs, periodically, for the inspection of Parliament, has been enforced by a positive law, which requires that there shall be laid before both Houses of Parliament, within fourteen days after the commencement of each session, an account of the total produce of the duties of customs, excise, stamps, and incidents respectively, for the four quarters next preceding the date of such account.

* N. B. The Commissioners of Accounts, in their fourteenth Report, state this expence at 751l. 11s. 2d.; but they seem to have been unacquainted with the farther sum mentioned in the present return from the Board of Customs, which is charged for Exchequer fees, viz. 45l. 12s.; this, added to the former sum, makes it 797l. 3s. 2d.

2. With regard to offices, a reform in many branches of the customs was strongly urged by the Commissioners of accounts; and it has been since effectually performed in almost every instance where subsequent vacancies have happened.

The proposed abolition extended in the port

of London to	-	-	61	} Total 196
And in the out ports	-	-	135	

And the total of the proposed annual saving to the public, according to the net produce of those offices in 1784, was 42,651l. 4s. 11 $\frac{1}{4}$.*

The first class of offices which the Commissioners recommended to be reduced, comprehends, those whereof they deemed the duty to be useless; and the board of customs agree in the propriety of their suppression. Of this class there are in the port of London ten; but none of them have yet fallen in; a statement of their descriptions and emoluments, as they stood in the year 1784, is annexed, whereby it appears that their total net annual produce then amounted to 5,360l. 16s. 6 $\frac{1}{4}$ d.

In the out ports, there are one hundred offices of the same class; the total net annual produce of whose appointments amounted, in 1784, to 12,993l. 9s. 1 $\frac{1}{4}$ d. Twelve of these offices have since fallen in, which have not been filled up. Their net annual produce, in 1784, was 3,593l. 3s. 7 $\frac{3}{4}$ d.

The second class of which the suppression was recommended, comprehends, those where the business is useful, but the officer has become useless by converting his office into a sinecure: and the board of customs think this reduction also to be highly proper.

Of this second class there were, in the port of London, thirty-four; the total net annual produce of whose appointments amounted, in 1784, to 10,931l. 15s. 4d. Twelve of these offices, of the net yearly produce of 3,578l. 1s. 5d. have since become vacant, which have not been filled up; although, with respect to two of them, it has been thought proper, after abolishing the sinecure part of the office, to appoint an executive officer in the place of each, at a regulated salary. In the out ports, there were thirty-five offices of the same class, the total net annual produce of whose appoint-

* 1st Class	£. 18,354	5	7 $\frac{1}{2}$
2d Class	21,391	7	4 $\frac{3}{4}$
3d Class	2,909	11	11
	£. 42,655	4	11 $\frac{1}{4}$

ments amounted, in 1784, to 7,459l. 12s. 0 $\frac{3}{4}$ d. Eighteen of these offices have since fallen in, but none of them have been filled up. Their net annual produce in 1784, was 4,678l. 7s. 6 $\frac{3}{4}$ d.

The Commissioners of accounts, after proposing that the offices of customers should be wholly at an end, and that those of comptroller and searcher should cease to be patent offices, advised the appointment of two officers at every creek where the deputies to patent offices were then stationed, and that they should hold their offices by the ordinary form of the commission of the board of customs; and carry on the business of the deputies to the patent offices;—It appears to your Committee that this regulation, so far as respects the new modelling of these offices, has not been carried into effect; but that when the principal office has in these instances become vacant, persons have been appointed to conduct the business, as well at creeks as at the ports; and the persons so acting, receive the fees heretofore taken for the benefit of the principal; and after retaining a certain allowance for the discharge of the duty, they remit the remainder to be carried to the public account. The board of customs represent that the regulations proposed upon this subject cannot well be accomplished, until all these offices shall have fallen in, nor even then without the authority of Parliament.

The third class of offices to be suppressed, comprehends those of which it was conceived that the duty might be conveniently transferred to other departments; and the board of customs also concur in the propriety of this reform, not only as a suppression of sinecures, but as promoting a systematic unity in the treasury collection and control in this department. Seventeen offices were ranked within this description, the total net annual produce of whose appointments was 2,909l. 11s. 11d. Of these offices four have fallen in, to the sinecure part of which no successors have been appointed; their net annual produce, in 1784, was 516l. 18s. 5d.

Some special considerations, however, are stated by the board of customs, as requiring attention in the reform of this latter class of offices. They observe, that an extensive and important duty appertains to some of them; such as, the inspector of the out port collectors accounts and vouchers, and the examiners of out port collectors quarter books; and that the arrangements incident to such a reform would also require the introduction of many practical directions, both in London and the out ports: they add, that the suppression of the offices of receivers of fines and forfeitures for London and the out ports, and the assignment of the respective trusts and business to the Receiver General, and the institution of a proper con-

trol over this additional duty, would also require to be provided for.

With regard to the office of accountant of petty receipts, which the Commissioners of Accounts had recommended to be reduced, it appears, that the portion of emoluments formerly received from a poundage on enumerated goods was, on a vacancy in 1788, abolished by order of the Lords of the Treasury; and in lieu of the former salary of 135*l.* a year, together with a poundage, which, in 1784, was reported to have been 1,634*l.* 8*s.* 11*d.* the office was thereupon reduced to a net salary of 500*l.* a year.

The practice of requiring officers to be put under instructions for a certain time, and of not admitting them into office until they have obtained a certificate of qualification, has, in consequence of the recommendation of the Commissioners of Accounts, been extended to the office of collector and comptroller at the out ports, and to other situations; but no regulation has been adopted for establishing a course of gradual rise to the office of comptroller at the out ports, and from thence to that of collector. Your Committee conceive, however, that although an invariable adherence to such a rule might occasionally be attended with considerable inconvenience, yet the principle ought always to be kept in view in the disposal of these offices, as an incentive to diligence, and the most likely means of placing in these offices persons of approved ability and fidelity.

Of the total number of officers in these three classes, which were recommended to be suppressed, amounting to 196, it appears, therefore, that forty-six have since fallen in, and have not been filled up. Your Committee however find that another of these patent offices, of which the suppression was recommended, also became vacant by death in the year 1794, and was thereupon filled up, as is stated to your Committee, in consequence of an engagement of a former Administration; and they find also, that in two other similar instances of sinecures, a change of the persons who held them has been allowed to be made. In stating these instances, they think proper at the same time to remark, that amongst the eight patent out-port officers, who acted themselves, and whose suppression was not suggested by the Commissioners of Accounts, four vacancies have happened, none of which have been filled up; that above one hundred other offices of inferior note have also been abolished, and that no reversionary grant whatever has been made of any office in the customs since the year 1782.

3. The abolition of all fees and gratuities, and the substitution of a fixed salary to each officer, were earnestly recommended by the Commissioners; and their plans have been already executed,

in several instances, by the direction of the Treasury, on the recommendation of the board ; but, besides this limited reform, very active measures were taken, immediately after the report of the Commissioners of accounts, for introducing a general reform, upon the same principle, throughout the whole establishment.

The opinions of the merchants resident in London, and in most of the out-ports, were collected, upon the expediency of abolishing or regulating the fees, and of providing compensations to the officers by a tonnage duty. In 1788, the merchants of London declared their wishes for a total abolition ; and the various communications received from the merchants and traders at the out ports, made it evidently impracticable that any general table of fees could be made to suit all places. With a view therefore to ascertain the amount of the fees, for which compensation must be provided, if the fees themselves were abolished, a bill was submitted to Parliament, which afterwards passed into a law, authorising the Treasury to appoint two Commissioners of the Customs in England, and one in Scotland, to inquire on oath into the emoluments of all persons employed in the service of the customs.

In January 1790, those Commissioners, having visited thirty-four out ports, made their first report, recommending certain measures for relief of the coasting trade ; and in the same year an act of Parliament was passed for the relief of that trade, at a considerable loss to the revenue.

In March 1791, the Commissioners made a second report, by which it appeared that the total of the fees amounted, in the year 1788, to 133,805l. 6s. 3d. In May 1791, they made their third report ; in which, after stating and discussing the various opinions communicated to them by the merchants convened expressly upon this subject, they declared themselves to be decidedly of opinion, that an entire abolition of custom-house fees, and the payment of every person in that department by the Crown, and the Crown only, would be a measure highly beneficial both to the commerce and the revenue of the country ; and they farther declared it as their opinion, that if an entire abolition were deemed inexpedient, great advantages might nevertheless accrue to commerce, and much security to the revenue, by abolishing the fees paid to the persons usually called out-door officers ; the annual amount of which was about 45,000l. ; and that this measure, though of a more limited extent, would place the out-door business at the several ports of the kingdom on an equal footing.

It is stated to your Committee, that in pursuance of these representations, a bill was prepared in 1792 ; but that the apparent dif-

difficulty of the subject, and the expence of providing a compensation upon the principle and to the extent suggested, were considerations which at that time prevented any farther proceedings upon this subject.

4. The holidays observed in the customs are a grievance, against which the Commissioners of Accounts remonstrated, as greatly prejudicial to the revenue and to the merchant: they amount to forty-five days in every year, besides Sundays; thirty of this number are established by statute, and the remaining fifteen by usage. No measure, however, has been taken to reduce their number, although the imports of the nation have been nearly doubled, and the exports more than doubled since the date of the former reports. Your Committee have therefore called upon the board of customs for an account of such regulations respecting these holidays, as in the opinion of the board would be most beneficial to the public service, requiring the reasons to be specified for such as it might be thought proper to keep; and upon the representation of the board, it appears, that the holidays might be properly reduced from forty-five to eleven, which, in the opinion of your Committee, might also, consistently with the reasons alledged by the board, be reduced to a still smaller number.

The hours of attendance in the customs, were also adverted to by the Commissioners of Accounts; and although they did not recommend any specific alteration, yet they stated that the hours appointed by the rules annexed to the book of rates, were not sufficient; that four hours in each morning were necessary for the attendance of officers in the long room; and that the absence of the searchers from their office, from one o'clock till half-past three, occasioned an inconvenient stoppage in the whole export business. The board of customs agree, that farther regulation is wanting in these points; and that the hours, settled in conformity to the manners of former times, are at present inadequate, and ill adapted to the accommodation of business. But they state to your Committee, that as the subject requires much investigation, and a communication with the merchants of London, and also with those of the our ports, amongst whom, on a former consideration of the subject, a great difference of opinion appeared to prevail, the Board is not at present prepared to submit any decided opinion as to what the alteration should be.

In case it should be thought expedient hereafter, either to diminish the number of holidays, or increase the number of the hours of attendance, it will become a question, Whether it may not be

just to allow some augmentation of salary to the several officers, in consideration of their increased duty?

5. The cruizers in the service of the customs were formerly maintained partly upon the establishment, and partly by contract. The Commissioners of Accounts profess to leave the question of preference between these two modes wholly to the Board; and the only specific recommendation which they give is, to prohibit all officers in the service of the customs from having any share or concern in these vessels. This recommendation has been fully adopted, and no such union of contending duty and interest is now suffered to exist. The board of customs, in the year 1787, proceeded also to lay aside the system of contract cruizers; it having appeared that frauds had been committed by such vessels, to the great injury of the revenue; and that upon a comparative view of the seizures made, and the expences incurred by the several vessels employed in the years 1781, 1782, and 1783, those on the establishment had produced a much larger net sum to the revenue than those upon contract, notwithstanding the latter exceeded the former in point of tonnage, as well as in the number of mariners.

At present the cruizers upon the establishment, as they are generally called, are thirty-seven; but a distinction obtains between those which are more specially denominated cruizers on the establishment, and cruizers paid upon incidents; of which latter sort there are eight: they differ from the other twenty-nine by no other circumstance, than that the Commanders of those on the establishment are appointed by the Lords of the Treasury, and those upon incidents by the Commissioners of the Customs.

§ 2.

1. IN considering the increase or diminution which has taken place, since the year 1782, in the number or in the amount of the salaries and emoluments of different public offices in the department of the customs, your Committee beg leave to observe, that besides the reduction of forty-six offices which has taken place since 1782, in consequence of the recommendation of the Commissioners of Accounts, one hundred and four other offices have been abolished in this department, by authority of the Lords of the Treasury, and of the Board of Customs: the diminution therefore amounts already to one hundred and fifty offices; and the total amount of salaries thus abolished or reduced, is 9,773l. 2s. 1d. This sum, however, so far as it relates to the vacant patent offices, does not include the fees incident to them; and therefore does not express the whole gain accruing from their having fallen in, which, according to

their value in 1784, amounts to 12,366l. 11s. 0½d. per annum. There are also one hundred and fifty * more of the offices, whose suppression was recommended by the Commissioners of Accounts, still to fall in, from whence there will probably be another gain to the public of at least 30,288l. 13s. 10¾d. per annum, subject indeed to such deductions as it may be necessary to make out of this sum, in favour of the efficient officers who may be appointed to succeed to the active part of the offices suppressed;—but at the same time it is also to be kept in mind, that the valued produce of these offices, in 1784, will probably be found hereafter to be much augmented by the subsequent increase of trade, and consequent increase of fees.

The Board of Customs have farther represented to your Committee, that it is not only their uniform endeavour and practice, to make any retrenchment in the number or pay of the officers in their department, which can be effected without detriment to the public service; but that there are several offices in London and the out ports, which, under the authority of the Treasury, or by the resolution of the board itself, are to be discontinued on the first vacancy; and others, the propriety of whose continuance is to be taken into consideration as they become vacant. Your Committee have subjoined an enumeration of the specific reductions which are at present in contemplation.

* Total OFFICES to fall in.

	Number.	Net Produce in 1784.
1st Class:		
London	10	£. 5,360 16 6½
Out Ports	88	9,400 5 5½
2d Class:		
London	22	10,353 13 11
Out Ports	17	2,781 14 5¾
3d Class	13	2,392 13 6
	150	£. 30,288 13 10¾
Add,		
Fallen in,		
1st Class:		
Out Ports	12	3,593 3 7¼
2d Class:		
London	12	3,578 1 5
Out Ports	18	4,678 7 6¾
3d Class	4	516 18 5
Total	196	£. 42,655 4 11½

2. Your Committee have to observe, nevertheless, that in many instances an increase has taken place, both in the number and pay of the officers of the Customs, since the year 1782. The number of officers added is 444; and the amount of the salaries, either newly created or added to former salaries, is 27,214l. 7s. 7½d.

In thus augmenting the number of officers, it is represented to your Committee, that the Board of Customs has always proceeded gradually, and with so much reserve in the beginning, as often to require a subsequent augmentation; and that the most numerous additions have been made in the class of officers who had no fixed salary whatever, or salaries not exceeding 5l. per annum. Upon inspecting the annexed returns, it appears, that not less than 200 instances, out of the 444, fall within this description; 200 more of these new offices are limited to salaries of different sizes, above 5l., and not exceeding 50l. per annum; twenty others amount to 80l. per annum; besides which, there are two at 100l. per annum each; eleven at 200l. per annum; one at 350l. per annum; and one at 400l. per annum: and although the increased amount of the salaries appears to be 27,214l. 7s. 7½d. yet upon examining the various articles of which this sum is constituted, it will be found, that the whole of the additional expence for these 444 new offices, is not more than 11,500l.; that the addition to old salaries during the last fourteen years, is little more than 3,500l., and that the largest article which swells the total sum, arises from the compensation made to certain offices in lieu of their fees; this last item is not less than 12,000l. The substitution of salaries in lieu of fees, was a measure strongly recommended by the Commissioners of Accounts, and in these instances has been deemed, by the Board of Customs, to be of indispensable necessity.

Upon comparing the total increase of expence, viz.

with the total diminution under the same heads,
viz.

£.	27,214	7	7½
	9,773	2	1

the balance thereof will appear to be an increase of

£.	17,441	5	6½
----	--------	---	----

but this sum is also subject to a farther reduction.

3. The establishment of the cruizers in the service of the customs, besides the change of system already noticed, has also undergone some fluctuation in number and expence since the year 1782. Thirteen new cruizers have been appointed, at an annual expence

of 6,993l. 16s. 3d. a part of which, arising from the increased compliment of mariners, on account of the war, is of course to be regarded as temporary; but fourteen other cruizers have been discontinued, the expence of which was 8,727l. 10s. 3d. so that the result exhibits a diminution of one cruizer upon the establishment, and a reduction of expence amounting to 1,733l. 14s. Deducting therefore this latter sum from the sum of 17,441l. 5s. 6½d. there will remain the sum of £. 15,707 6 11½

4. It is to be remarked, that besides the increase of officers and salaries, an increase has also taken place, since 1782, in the rate of fees payable to the officers of customs; and your Committee have annexed a statement of these particulars, so far as they have been enabled. The Board of Customs state indeed, that they have no cognizance, whatever of the fees taken by the officers in this department; and, owing to that cause, the account of fees which they have returned, is therefore probably the less perfect. Your Committee are informed, however, by an officer of great experience (and to whose skill and diligence upon this very subject the Commissioners of accounts were formerly much indebted) that most of the instances of increase in this account of fees, have arisen from an increase of the service itself, for which these fees were formerly taken. A considerable diminution in fees, however, has also taken place; where salaries have been substituted in their lieu, the fees of course have been totally abolished; and a reduction or discontinuance of fees has also taken place in various other instances, where the service itself, for which they were originally paid, has either partially or entirely ceased: both these species of diminution are exemplified in the accounts annexed.

5. Upon balancing the establishments as they stood respectively in the years 1782 and 1796, it appears upon the whole, that the increased number of offices is 294, and that the increase of expence amounts to 15,707l. 11s. 6½d. But in order to form a just estimate of the necessity of this increase of expenditure, besides the several considerations already suggested, some regard should also be had to the increased produce of the revenue itself; the gross amount whereof appears to have risen, between the years 1782 and 1796, from 3,965,723l. to 6,381,902l.

1782. English Customs £. 3,717,186

Scottish - - - 248,537

£. 3,965,723

1796. English Customs	£. 6,118,391
Scottish - - - -	263,511
	£. 6,381,902

And with the same view it is also proper to observe, that in the year 1783, the value of the imports into England amounted to 11,651,281l., and the exports from England amounted to 13,896,415l.; whereas, in the year 1796, the value of the imports was 21,024,866l., and the value of the exports 29,196,198l.

§ 3.

IN the course of the preceding statements, your Committee have thought proper to recommend, in addition to the many beneficial reforms already introduced into the department of the customs, under the sanction of the Reports of the Commissioners of Accounts, that certain other measures, which have also the same sanction, should be carried into execution, viz. 1. That the issue of Exchequer port books should be immediately suppressed; 2. That the prisage and butlerage duties and duties on coals should be re-vested in the Crown; 3. That the holidays should be reduced, and the hours of attendance regulated. Your Committee beg leave also to offer some farther observations, under the several heads of 1. Accounts, 2. Offices, 3. Fees, 4. Laws, and 5. Bonding of Duties.

1. The accounts of the customs were much simplified by the consolidation of duties which took place in 1787. Since that time, however, eight new branches of duties have been created, which make it necessary to keep so many new and distinct accounts; the same principle, therefore, which led to the original measure, will, in the opinion of the Board of Customs, require its farther extension.

The accumulation of balances in the hands of the receivers, is a consideration also belonging to the head of accounts. With regard to the Receiver-general of the Customs in London, it has already been stated, that the balances upon his accounts are made up every Saturday, and paid into the Exchequer on the Wednesday following; but in the Excise, Stamp, and Salt-offices, the interval of one day only, takes place between the making up of the weekly accounts and the consequent payment; as your Committee shall have occasion to notice in reporting upon those branches of the revenue.

It appears, however, that the manner in which the Receiver-

general of the Customs of Scotland has been accustomed to pay over his balances is widely different ; and although he represents, that he lays before the Board at Edinburgh a weekly statement of the cash in his hands, and when the balance appears to admit of it, the Commissioners direct a remittance to be made thereout to the Receiver-general at London, yet by the annexed account it is manifest that the present Receiver-general of the Customs and Salt Duties (both of which are managed in Scotland by the same Board) retained in his hands, on the 5th of January 1796, a net balance of 65,731l. 12s. 5d. ; and that upon examining his successive monthly statements, from 5th January 1796 to 5th April 1797, although his balance appears in one instance to have been reduced to 23,255l., yet its average amount exceeded 47,400l. ; and that on the 5th of March 1797, he had a net balance of 74,895l. 11s. 9½d. Your Committee, therefore, observing that these balances are so large in themselves, and bear so large a proportion to the whole amount of the custom duties, received for Scotland in the year 1796, viz. 263,511l. 13s. 11d., are of opinion, that such balances ought not to be suffered to accumulate in private hands ; and that the compensation which the Receiver-general may be entitled to for his services, ought to be made by a fixed and adequate salary, but not by the profit which he may be supposed to derive from the use of the public money ; a mode of compensation always injurious to the public, and often prejudicial in its consequences to the individuals themselves. It appears also, that the security given by the present Receiver-general is only 25,000l. ; a sum very inadequate to the average amount of his balances. And your Committee have thought it their duty to annex to this Report, a return which clearly proves that the office may be respectably filled for a compensation not amounting to half its present profits and emoluments ; and that a reduction of its profits might prevent the means of making those arrangements which appear to exist at present, and which are at all times liable, from their nature, to become injurious to the public interest.

2. The offices belonging to the Board of Customs appear to have been so carefully investigated by the Commissioners of Accounts, and their specific plan for suppressing the several classes of useless departments and officers, has been so generally approved, that your Committee think it of great importance to have that system of reform placed beyond the reach of future infringements, and established by positive law. With regard to the effective officers upon this establishment, your Committee would also recommend, that besides a general, though not invariable rule of pro-

motion by seniority, a farther reward should be held out to those who may continue in this line of the public service, till age or infirmities oblige them to retire, either by the establishment of a superannuation fund, or by authorizing the Board of Customs to make provision in all such cases. This measure is expressly recommended by the third Report of the Commissioners of Customs, who acted under the stat. 29 Geo. 3. c. 64; and it is consistent with the practice of many other branches of the public service, and was uniformly approved of by the Commissioners of Inquiry. It has also occurred to your Committee, that a fund may be easily found for this purpose in the customs, if Parliament should think fit to appropriate to this use the accumulated and growing produce of the fees which still continue to be received from the vacant patent offices. A large proportion of these fees is regularly invested in 3l. per cent. consolidated bank annuities, together with the growing interest; and there is now standing, in the names of two of the Commissioners of the Customs, and of the Receiver-general of the Customs, the sum of 74,083l. 17s. 9d. purchased by these investments, and applicable to the public service.

It is also the opinion of your Committee, that if fixed and net salaries could be given to each officer, proportionate to his services, the general arrangement would be much improved; instead of leaving their compensation to depend upon their having additional places or employments in other situations, or upon their casual receipt of fees. Your Committee have annexed an account of the pensions, places, and employments, holden by the present officers of the customs, unconnected with their duties in this department; but they forbear to make any remarks upon this subject in this place, meaning to reserve them for future statement, as applicable generally to all the departments which have come under their examination.

3. The abolition of fees is a measure which, for many reasons, your Committee think it their duty to submit to the consideration of Parliament. The independence of the revenue officers, the relief to the trader, and the security of the revenue, are all involved in this question. The merchants of London, and those resident at several of the out-ports, when consulted in 1791, approved of this measure; and the opinion of the Commissioners of Accounts, that of the Commissioners of the Customs who visited the out-ports, and that of the present Board, all concur in the propriety of the abolition. But the main difficulty which has been stated constantly, as obstructing the execution of the plan, is the necessity of providing a fund for compensation to the several officers whose fees are to be

abolished; the total amount of these fees, according to the representation of the Commissioners, under stat. 29 Geo. 3. c. 64, amounted, in 1788, to the annual sum of 133,805*l.* 6*s.* 3*d.*, out of which the fees of the out-door officers were about 45,000*l.*

Your Committee have upon the present occasion thought fit to call for a statement of the fees received in the port of London, in two several periods of peace and war; from which it appears that their total amount, in 1784, was 64,093*l.* 1*s.* 0½*d.*; and in 1788, 64,364*l.* 16*s.* 0½*d.*—that in 1794, they were 67,027*l.* 2*s.* 9*d.*; in 1795, 66,396*l.* 0*s.* 2½*d.*; and in 1796, 79,782*l.* 15*s.* 9¼*d.* A detail of the component parts of these sums is annexed, and from thence it appears, that so much of these fees as was received by the out-door officers for the port of London, amounted, in 1794, to 20,848*l.* 4*s.* 4½*d.*; in 1795, to 21,635*l.* 18*s.* 9¾*d.*; and in 1796, to 25,391*l.* 13*s.* 6¼*d.* This latter object is the narrowest point to which any proposal of abolition can be reduced, in order to procure any very material advantage to the revenue or the trade.

No specific plan indeed has been hitherto proposed for providing a compensation adequate even to the lesser object; nor is it perhaps very easy to find an eligible mode. It has been represented, however, to your Committee, that an adequate provision for these fees might be conveniently and fairly obtained, by laying a small duty for this purpose on a few of the principal articles of imports; apportioning this duty according to the share which the trade of each country contributes to the whole trade of Great Britain; and that for this purpose it might be expedient to arrange in distinct classes the several countries whose products are nearly similar; for example,

1. The Countries on the Baltic.
2. Germany and Holland.
3. All other Countries in the South of Europe, and to the Southward of it.
4. Africa.
5. The East Indies.
6. The British Northern Colonies, and the State of America.
7. The West Indies; and
8. Ireland.

According to this arrangement, if the whole sum wanted were 25,000*l.* per annum, and the Baltic trade, for example, be equal to one tenth of the whole trade, the products of the Baltic, viz. iron, hemp, timber, &c. would have to contribute about 2,500*l.*: and thus the burden would be rateably divided in the way most likely to diminish its weight upon each part. Your Committee, having received this statement upon testimony the most competent to the subject, think it their duty to submit it to the House for farther discussion, if the object itself should be brought under consideration.

4. Upon advertent to the laws of the customs, your Committee

have found them to be voluminous in bulk, intricate in their details, and comprehending not less than twelve hundred articles upon which duties are levied ; about nine hundred of these are subject to rated duties, and the rest are charged *ad valorem*. They find also, that the statutes relative to the customs alone, fill at present six large volumes in folio ; that they are unprovided with any printed index ; and that the compilation itself, even in this state, is not published, nor can it be commonly obtained by purchase.

Out of the total number of 1,200 articles, upon which the duties of customs attach, there are not more than 160 which appear upon the annual accounts presented to Parliament, as yielding the sum of 1,000*l.* and upwards ; the remaining 1,040 fall under the general head of " fundry small articles," and do not produce, in the whole, more than from 85,000*l.* to 110,000*l.* per annum ; each of these articles, nevertheless, has some special regulation belonging to it, and the accumulated mass of these details has rendered the whole system much too complex.

By the evidence of persons having long and extensive experience in the commercial and technical details of the laws of the customs, your Committee are warranted in stating most decidedly, that a consolidation and simplification of the laws of the customs, would greatly contribute to secure and increase the collection of the revenue. By a simplification of these laws, the revenue officer would be enabled to execute his duty with more promptitude and safety ; the merchant would better know how to transact his commercial concerns with the revenue ; and the foreign trader would have the means of avoiding those errors which at present so frequently expose his property to seizure, for the omission of forms which it is almost impossible that he should know to be necessary. And it has been represented to your Committee, that all the laws of the customs might be clearly and correctly arranged under the heads of exportation, importation, and carrying coastwise or internally : that the principles being few, the text of the law might be comprized within a narrow compass, and the details of enumeration be distributed into separate schedules for each class of articles. It appears also, that the attention of the Executive Government, and of the officers of the customs, has already been directed, in some degree, to this important object ; and its execution, however difficult, has not been thought by them to be impracticable. Probably, however, the final completion of this work must be delayed, until returning peace shall have enabled Parliament to consolidate all the duties which have been created since the general consolidation act ; and to place upon a permanent basis many of those commercial arrange-

ments with foreign countries, which now depend upon temporary laws, or orders of council ; in such an event it is also possible, that many new commercial relations may arise with other countries, which will equally require attention in revising the code of our commercial jurisprudence.

5. Your Committee cannot conclude their report upon this important branch of the revenue, without submitting to the consideration of the House, a measure recommended by the highest authority in matters of commercial policy, and supported by strong testimony, derived from an enlightened and extensive observation of practical details. It is conceived that the produce of the customs might be greatly increased (and the charges of management diminished, if not positively, yet comparatively by the increase of income) if means could be found for adopting the system of warehousing goods imported, and bonding the duties, without actually levying them till the goods are taken out for home consumption. That the application of this principle is justified by the present usage in the case of tobacco ; and that all the most important advantages of the same general plan might be obtained, by extending the practice to a very few of the largest articles of importation. The policy of such a measure, carried even to a wider extent, has been certainly long since sanctioned by the ablest writings ; and your Committee are now warranted, by the official opinion of the present inspector general of the commerce of the empire, in recommending its limited execution, as safe for the revenue, and as likely to be productive of very great national advantages.

July 19th, 1797.

FIFTH REPORT.

BOARD OF EXCISE.

§ 1.

1. **I**N considering the Excise Board simply as an office of collection, and independently of its establishment, your Committee, beginning with the Board of Excise in England, have referred to the Report of the Commissioners of Accounts, and observe, that at their date “each collector of excise went his rounds eight times in a year; that he remitted the whole of his net collection in every round to the Excise-office, chiefly by bills at twenty-one days after date, in the counties near London, at thirty days in the more remote counties, and at fifty or sixty in the most distant, and none at a longer date; that he is constantly remitting during his round, and within a week after it is finished, sends up by a balance bill all that remains of the duties collected by him in that round.”

In the second Report, your Committee find, “that the Receiver-general every week pays into the Exchequer the net produce of this revenue, unless some foreseen demands in the following week make a reservation of any part of it necessary.”

In the same Report your Committee find, that the Commissioners state, “that the punctuality and expedition with which the duties collected in certain offices (the excise being among the number) pass from the pocket of the subject into the Exchequer, leaves us no room to suggest any alteration in the time or manner of paying in the same.”

Your Committee beg to notice an effect of this punctuality and expedition apparent at that time, namely, that it is stated in an Appendix to the first Report of the Commissioners of Accounts, that on the 29th September 1780, there were no arrears or defaulters of the officers of excise for twenty years preceding 1777, inclusive, nor to that date, except for 3,600l.; the collector at Oxford having made his remittance by a bill, the drawer and acceptor

of which became bankrupts, but which remained in suit against the parties.

Your Committee having ascertained, by means of the Commissioners of Accounts, what was the practice of the excise at the date of their reports (1780-81) have proceeded to examine what is the practice of the office at the present moment, and find from their return, "that since the year 1787, none of the collectors of the excise have been permitted to take or send up bills for the cash of the revenue, which have more than thirty days to run, and those near London have been confined to twenty-one days; from the year 1788 also, under a general order of the Board, they send up accounts of their receipts and payments, and remit their cash at the end of every week; in other respects there is no difference between the practice of 1780 and the present time."

Your Committee farther find, that "every Monday, after two o'clock, the Receiver-general makes up his accounts for the week ended that day, and makes his payments into the Exchequer for the same week on the Wednesday following; if not an holiday, if an holiday, on the succeeding day."

Your Committee having called for the account of defaulters for twenty years preceding 1797, have the satisfaction to state, that this account, on the 1st of June 1797, did not exceed 7ol. 7s. 7½d.

Upon the excise board, as an office of collection, your Committee have only to add, that during the seventeen years which have elapsed since the reports of the Commissioners of Accounts, this department appears to have been conducted with the same regularity and vigilance, as then received from the Commissioners their unqualified commendation.

BOARD OF EXCISE IN SCOTLAND.

2. YOUR Committee find from a return from the Commissioners of excise in Scotland, that this revenue is collected in eight stated rounds or periods annually, the several collectors being required to transmit the net produce of their receipts in each round to the Receiver-general or Cashier at Edinburgh, before they set out on a second collection. The amount of duties charged by way of licences, and all the duties on goods and liquors imported, are made up and returned only once every quarter, but the net produce is remitted within six weeks after the termination of each quarter respectively.

It appears also from the same return, that the balances in the hands of the cashier at Edinburgh were, during the year 1796, as follows :

		£.	s.	d.
Lady Day	1796	96,743	16	4
Midsummer	1796	84,186	9	8
Michaelmas	1796	75,148	4	11
Christmas	1796	106,398	15	4

The Board in explanation state, that in general more than one-third of this apparent balance has been actually laid out or advanced on the general benefit of the revenue, &c. &c. the vouchers for which not being completely made up and checked before the termination of the quarter, cannot of course be properly stated to the cashier's credit in the public authenticated accounts of that period. They also state, that another considerable proportion of the said balances (sometimes to the amount of 20,000*l.*) falls to be paid over immediately after the termination of each quarter, for the supporting the civil establishment of the country, and other purposes, under the authority of the Court of Exchequer in Scotland.

Your Committee do not observe, that the above return gives any explanation why nearly a certain proportion (*viz.* one-third) of an uncertain balance should have been in general actually laid out previous to the settlement of each quarter for the general business of the revenue ; but admitting this fact, and deducting in consequence one-third from the foregoing balances, and also 20,000*l.* stated to be sometimes called for immediately after the expiration of the quarter for civil purposes, &c. &c. the said balance will stand as follows :

		£.	s.	d.
Lady Day	1796	44,495	17	6
Midsummer	1796	36,124	6	4
Michaelmas	1796	30,098	16	6
Christmas	1796	50,932	10	2

The above balances (as stated by your Committee) are said in the return to be divided into no less than forty different branches, each making the subject of a different account, and are stated to be in general no more than sufficient for answering the various contingent charges, drawbacks, and bounties, which may occur to be claimed out of the several branches respectively.

Your Committee are not prepared to admit, that this estimate of contingent charges is correct, as it will appear that the above ba-

lances (taking them for argument to be true) vary so materially from each other, namely, in the extreme case upwards of 20,000*l.* that the same general observation cannot apply to each of the several periods stated.

The remittances from Edinburgh to London are made weekly, and by bills payable sixty days after date, being, as the return states, "the shortest that the course of exchange can well allow in transferring such considerable sums." These weekly remittances amount on an average to 6,000*l.*, but occasionally exceed that amount when circumstances admit—the total of these remittances for a year, ending Lady-day 1797, being 415,000*l.*

Your Committee, desirous of giving farther information to the House on the subject of the balances remaining in the hands of the Receiver-general or cashier at Edinburgh, have obtained an account from thence, signed by the Accountant-general and Deputy-controller, from which they collect the following facts :

			£.	s.	d.
That the said balance was	5th Jan.	1796	85,431	12	6
	5th Feb.	ditto	90,238	15	5
	5th Mar.	ditto	87,325	2	7
	5th April	ditto	96,743	16	4
	5th May	ditto	95,508	18	11
	5th June	ditto	93,480	0	4
	5th July	ditto	84,186	9	5
	5th Aug.	ditto	90,279	3	7
	5th Sept.	ditto	91,117	9	4
	5th Oct.	ditto	84,117	0	10
	5th Nov.	ditto	78,277	14	4
	5th Dec.	ditto	108,242	1	5
	5th Jan.	1797	106,438	13	4
	5th Feb.	ditto	103,234	18	7
	5th Mar.	ditto	160,033	19	2
	5th April	ditto	98,597	13	4

In a note to this paper, it is stated by the Commissioners of the Excise, "that it may be proper to observe, that more than one third of the sums thus appearing as balances in the hands of the Receiver-general or Cashier at Edinburgh, are always actually paid or advanced by him, by way of imprest for carrying on the general business of the revenue, the maintenance of the excise yachts, &c. &c., which come afterwards in course to be stated to his credit only, when the accounts and vouchers are duly made up."

Your Committee remark, that this account, annexed in the appendix, states, in the first instance, a balance in the hands of the receiver of 85,431*l.*; that it contains, in one column, the amount of "cash received," and in the other the amount, not only of the remittances, but also of the payments made each month; that the first balance was reduced in its amount only twice during the whole period, viz. on the 5th of October and 5th November, 1796, being respectively at those periods 84,117*l.* and 78,277*l.*; and that, at the close of the account, it was 98,597*l.*, being an increase of 13,166*l.* during the whole period.

In conclusion, your Committee conceive themselves to be warranted in stating, that in their judgement there has remained in the hands of the Receiver-general or Cashier of the Excise in Scotland, a larger balance than was necessary to answer the demands on it for the public service, as during a period of fifteen months the current receipt has exceeded the amount of all remittances and payments; and therefore, relying on the authority of the Commissioners of Accounts, and on the practice lately adopted in England as to balances in various departments, both of receipt and expenditure, and on its being notorious that the public have sustained repeated and heavy losses from the contrary practice, they recommend, that effectual measures may be taken for preventing the future accumulation of these balances beyond the amount necessary for carrying on the public service.

§ 2.

YOUR Committee proceeded to examine the establishment of the excise board, with a view to state particularly what increase has taken place since 1782, in the number or in the amount of the salaries and emoluments belonging thereto, and whether any, and what, farther measures can be adopted for diminishing the total amount of such salaries and emoluments, without detriment to the public service.

Your Committee have received from the Board a return, containing in detail an account of the several departments belonging to the principal office, the Port of London, the Country Establishment, and the Out Ports.

The above return states distinctly the number of officers in each department, their employment, the gross amount of their emoluments, distinguishing what part thereof arises from salaries, or fixed allowances, or of fees, or other emoluments; it states also the deductions therefrom, whether arising from taxes, or on any other ac-

count ; it notices also the authority by which each officer is appointed, the duration of his interest therein, with the increase or diminution which has taken place in their salaries or fixed allowances since 1782.—The above is followed by such observations, under either of the above-mentioned heads, as arise from the case of each respective officer.

The account of each department is concluded by an explanation of the general duty belonging to it, stating when the case requires the particular duty of each officer, with observations on the causes of the increase or diminution of the number of the salaries or fixed allowances annexed to it, with an opinion in each case as to the practicability of making a reduction thereof, without detriment to the public service.

Your Committee have only farther to state, that the same return specifies the persons who hold any other employment in addition to their situation under the excise, with the net amount of the emolument annexed to such additional office.

Your Committee have given the above general description of this very perspicuous and satisfactory return, to which they very particularly refer the House, as containing most ample and minute information ; and they have inserted the following abstract of the whole, prepared by the Commissioners themselves :

GROSS EMOLUMENTS.

ABSTRACT of the several Estab-
lishments of the
EXCISE.

Number of Officers.		Salaries and fixed Allowances.		Fees.		Other Emolu- ments.		Total of Emolu- ments.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
9	Commissioners	12,250	0 0	—	—	—	—	12,250	0 0
6	Secretary	1,306	17 0	165	12 0	34	18 0	1,507	6 0
11	Correspondent	1,201	0 0	—	—	—	—	1,201	0 0
3	Doorkeepers and Letter-carrier	200	0 0	—	—	20	11 4	220	11 4
2	Solicitors	500	0 0	—	—	4	8 ½	4,871	4 8 ½
4	Register	630	0 0	35	7 6	—	—	665	7 6
7	Messengers	420	0 0	—	—	2	0 0	422	0 0
7	Commissioners of Appeal	980	0 0	—	—	—	—	980	0 0
22	Housekeeper	1,250	0 0	—	—	—	—	1,250	0 0
72	Accomptants	7,870	0 0	72	4 4	—	—	7,942	4 0
14	Receiver General	3,050	0 0	23	1 0	5	0 0	3,078	1 0
3	Comptroller of the Cash	850	0 0	—	—	—	—	850	0 0
36	Comptroller General	3,290	0 0	—	—	—	—	3,290	0 0
10	Auditors	1,640	0 0	5	0 0	—	—	1,645	0 0
5	Clerk of the Securities	430	0 0	—	—	—	—	430	0 0
2	Clerk of the Incidents	140	0 0	—	—	6	19 4	146	19 4
10	Storekeeper	762	0 0	—	—	—	—	762	0 0
2	Permit Printing Office	200	0 0	—	—	—	—	200	0 0
11	Permit Examiners	720	0 0	—	—	1	1 0	721	1 0
30	General Examiners	2,710	0 0	—	—	—	—	2,710	0 0
3	Clerk of the Dieries	346	0 0	—	—	—	—	346	0 0

Wardhousekeepers of seized Goods

2

120 0 0

15 18 0

13 13 0

149 11 0

DEBATES.

71

2	Warehousekeepers of seized Goods	120	0	0	15	18	0	13	13	0	149	11	0
7	Clerk of the Entries	430	0	0	—	—	—	—	—	—	430	0	0
14	Brewery and Candle-examiners	849	0	0	—	—	—	—	—	—	849	0	0
PORT OF LONDON.													
6	Collector in the Custom-house	565	0	0	156	1	0	—	—	—	721	1	0
194	Officers of the Waterguard	4,410	0	0	—	—	—	5,092	0	0	9,502	0	0
67	Officers on the Quays	2,775	0	0	—	—	—	1,224	0	0	3,999	0	0
2	Warehouse-keeper	150	0	0	19	0	0	62	0	0	231	0	0
13	Tobacco Warehouse	1,143	0	0	1	15	0	4	4	0	1,148	19	0
64	Tea, Coffee, and Cocoa Nuts	4,318	0	0	—	—	—	—	—	—	4,318	0	0
39	Export Officers	2,145	0	0	552	0	0	197	16	4	2,894	16	4
666	London Surveying Officers	42,210	0	0	265	10	0	—	—	—	42,475	10	0
COUNTRY ESTABLISHMENT.													
56	Collectors	15,470	0	0	122	11	9	568	2	9	16,160	14	6
58	Collectors' Clerks	3,385	0	0	785	14	10	134	4	2½	4,304	19	0½
3016	Surveying Officers	198,908	0	0	87	15	11½	128	1	2	199,123	17	1¼
OUT PORTS.													
16	Officers on the Quays	1,005	0	0	37	1	5½	22	11	7	1,064	13	0½
240	Officers of the Waterguard	8,220	0	0	—	—	—	—	—	—	8,220	0	0
19	Export Officers	980	0	0	308	4	6	20	5	0	1,308	9	6
4,748	Total	327,828	17	0	2,652	15	11½	11,908	12	4½	342,390	5	4½

DEDUCTIONS.				Since 1782.			
Taxes.	Other Deductions.	Total Deductions.		Net Emoluments.		Increase.	
		£. s. d.	£. s. d.	£. s. d.	Number of Officers.	Salaries.	Number of Officers.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.
2,471 8 0	—	2,471 8 0	9,778 12 0	1,000 0 0	—	—	610 0 0
223 5 6	—	223 5 6	1,284 0 6	230 0 0	2	—	—
59 16 6	—	59 16 6	1,141 3 6	216 0 0	2	—	—
5 0 0	—	5 0 0	215 11 4	30 0 0	—	—	—
—	—	—	4,871 4 8 $\frac{1}{4}$	—	—	—	—
128 5 0	—	128 5 0	537 2 6	50 0 0	1	—	—
10 10 0	—	10 10 0	411 10 0	72 0 0	—	—	—
142 10 0	—	142 10 0	837 10 0	—	—	—	—
45 5 0	—	45 5 0	1,204 15 0	200 0 0	6	—	—
393 5 0	—	393 5 0	7,548 19 0	1,070 0 0	—	—	—
562 5 0	51 2 6	613 7 6	2,464 19 0	230 0 0	2	—	—
193 5 0	—	193 5 0	656 15 0	50 0 0	—	—	—
410 2 6	—	410 2 6	2,879 17 6	391 7 0	—	—	—
332 10 0	—	332 10 0	1,312 10 0	—	—	—	—
20 15 0	—	20 15 0	409 5 0	20 0 0	—	—	—
3 10 0	—	3 10 0	143 9 4	10 0 0	—	—	—
29 10 6	—	29 10 6	732 9 6	272 0 0	2	—	—
12 10 0	—	12 10 0	187 10 0	200 0 0	2	—	—
18 0 0	—	18 0 0	703 1 0	260 0 0	4	—	—
91 10 0	—	91 10 0	2,618 10 0	474 0 0	—	—	—
22 19 0	—	22 19 0	323 1 0	166 0 0	—	—	—
					14		720 0 0

Your Committee find, that in 1796 the gross revenue of the excise in England was	—	—	—	£. 10,401,658
Ditto, in 1782,	—	—	—	7,020,145
Being an increase of	—	—	—	£. 3,381,513

The increased charge of collection appears, from the foregoing paper, to be 38,139l., or 1l. 2s. 6d. per cent. on the increased revenue.

Your Committee also report, that it appears from an account laid before them by Mr. Irving, the Inspector-general of Exports and Imports, that in 1782 the charge of collecting the above gross sum of 7,020,145l. was at the rate of 5l. 8s. 10d. per cent. on that sum; but that the charge of collection in 1796 was only 4l. 3s. 4d. on 10,401,658l., being a decrease of 1l. 5s. 6d. per cent. in comparison with the rate of collection in 1782.

Your Committee have annexed a list of the holidays kept at the head office of the excise, with the authority under which they are observed, and the opinion of the commissioners of the excise, as to the propriety of reducing their number, which amounts to fifty-six, exclusive of Sundays.—No holidays whatever are kept by the surveying officers, either in town or country; and the officers within the port of London follow the rules observed at the Custom-house, and the warehouse-keepers and lockers at the tea and coffee warehouses are enjoined to attend on afternoons and holidays when it is requisite.

Your Committee find, that no offices have been granted in reversion since 1782, within this department.

It appears to your Committee, that no collection of the laws relative to the excise is printed and sold for the public use; but that there is a collection from all the statutes passed previous to 33d Geo. III., printed for the use of the office, with a complete analysis of their contents. By the usage of the Excise-office, this collection has been confined to the officers; but your Committee see no reason for imposing any restriction or discouragement upon its unreserved publication.

July 19th, 1797.

SIXTH REPORT.

STAMP-OFFICE.

§ 1.

THIS office does not appear to have fallen under the examination either of the Commissioners of Accounts, or of the Commissioners of Inquiry; it is incidentally mentioned in the second Report of the former, and being then considered as an office, the business of which did not require a separate board, its consolidation with some other boards of revenue was recommended. Nothing was done in consequence of that recommendation; and your Committee think it unnecessary now to inquire whether it ought or ought not to have been adopted at that time, as the variety of new stamp duties, and the consequent increase of business, have entirely removed the grounds upon which that suggestion was made.

§ 2.

IN forming a comparison between the state of this office and its subordinate branches in 1782 and in 1796, your Committee have found it most convenient to take the year from August to August, being the period adopted for making up the annual accounts thereof.

They find that the establishment of the head office consisted, in 1782, of 101 persons; in 1796 it consisted of 123 persons, whose respective duties and salaries are detailed in the annexed account, being an addition, in point of number, of 22 persons.

The gross salaries in 1782, subject to taxes, amounted to 11,120: in 1796, to 12,940l., being an addition in point of expence of 1,820l.

It is stated by the Board, that most of the salaries being upon an old establishment, they have thought it just and reasonable, during the pressure of business occasioned by the many new and additional

duties that have taken place in this revenue of late years, to make the officers immediately concerned in the collection thereof small and temporary allowances for extraordinary labour and attendance, according to circumstances, and which are always included in their incident bill, which is annually transmitted to the Lords of the Treasury for their approbation and allowance.

It appears also from the incident bill, that there are salaries paid to a considerable amount to officers appointed by the Commissioners, which are not included in the account of salaries paid upon the establishment.

With these additions, the comparison will stand as follows :

	From August 1781, to August 1782.	From August 1795, to August 1796.
	£. s. d.	£. s. d.
Salaries paid upon the establishment - - }	10,955 15 2	12,891 2 10
Salaries and allowances not upon the establish- ment - - - - }	3,442 0 7	7,778 19 3
To fundries for extra occasional service }	1,139 13 3	2,394 1 4
	£. 15,537 9 0	£. 23,064 3 4

The increase of expence at the head office appears to be 7,526l. 14s. 4d.

The date and particulars of each addition are detailed in the annexed account, which being made up to a different period, and with a different view from those above referred to, necessarily gives in some degree a different result.

The number of head distributors in the country, who are paid by a poundage of 5l. per cent. on the amount of their remittances, was fifty-two in 1782, and sixty-seven in 1796, being an increase of fifteen, the addition made to their number, in 1783, was nineteen ; but four have been since discontinued.

DEBATES.

77

	From August 1781, to August 1782.	From August 1795, to August 1796.
	£. s. d.	£. s. d.
The gross produce of the stamp duties, was	651,028 16 5	1,899,051 9 9
The net payments into the Exchequer - -	586,628 7 4	1,766,188 14 1
Total deductions	£. 64,400 9 1	£. 132,862 15 8

by which it appears, that while the net revenue has been more than tripled, the deductions from the gross produce have been little more than doubled.

The deductions in each period were as follows:

Stationer's bill for parchment

and paper, which is re-

turned to the revenue by

remittances from the

country distributors -

£. s. d.

£. s. d.

8,124 8 6

12,060 2 6

Incidents at the head office,

including salaries not upon

the establishment, fundries

for occasional service, re-

payment of taxes to certain

officers under 100l. per

annum, stationary, profe-

cutions, &c. — —

13,150 5 9

29,182 14 10

Salaries to commissioners and

officers — —

10,955 15 2

12,891 2 10

Discounts allowed by acts of

Parliament at the head

office — —

5,283 13 4

23,771 5 10

Sundry other allowances

1,773 14 1 $\frac{3}{4}$

6,901 12 4

Expences of management in

the country poundage

12,906 2 7 $\frac{1}{4}$

34,530 9 3

Incidents — —

7,328 3 9 $\frac{3}{4}$

5,178 6 0

Expences in Scotland

4,878 5 9 $\frac{1}{4}$

8,347 2 1

£. 64,400 9 1 £. 132,862 15 8

It is also stated by the Board, that none of the offices in that revenue, whether granted by letters patent or treasury warrants, are

for life ; but that nevertheless they have been always understood so to be held, unless in cases of misconduct ; that the office is always open, except on holidays, from half an hour after eight o'clock in the morning till two, and occasionally also on holidays, when the public business requires it ; that the official attendance is daily in most of the departments ; and where that is not necessary from the nature of the employment, the officers attend twice, thrice, or as often in the week as occasion demands.

The amount of fees is stated to be very inconsiderable ; in general they are not allowed to be taken by the officers of this department.

§ 3.

Although it appears by the above statement, that the increase in the expence of collection has been but a small proportion to the increase of revenue ; and though the addition made to the number of persons employed, and in some instances to their salaries, may well have been justified by the great accumulation of business, which has been thrown upon this office, your Committee have thought it their duty to inquire what farther reduction might be made, consistently with the public service, and to offer such observations as appeared to them conducive to the better management of a branch of the public revenue, which is become so important in its extent, even exclusive of the taxes imposed in the present session.

They find that the offices of receiver, of comptroller, and of register and comptroller of the apprentice duty, are entirely executed by their respective clerks ; that the office of correspondent is executed by the Secretary's clerks ; those of register of warrants for stamping, and of warehouse-keeper of stamped goods, by their respective assistants ; that the assistant to the examiner and accountant clerk, the clerk of the securities, the register of hat licences and labels, and the register of horse dealers and pawnbrokers' licences, and thirty-two inferior officers, most of which are employed in mechanical duties, act only by deputy.

It is stated by the board, that in pursuance of a treasury minute, dated July 30th, 1782, all such persons in the stamp office as shall obtain leave of absence, are directed to pay their respective deputies ; which regulation has ever since been punctually observed.

Your Committee are sensible that those offices, the duty of which consists in the general inspection of what is done by others, may not require constant attendance ; that the actual performance of the business must rest in the subordinate officers, and particularly

that, in offices of receipt, the salaries given to the chief persons in each department are in consideration of their pecuniary responsibility, and of the influence they ought to possess from their superior station ; but they conceive that these observations apply to few of the instances in which offices in this department appear to have been converted into sinecures ; nor are they aware of any reasons for allowing so many persons in inferior situations to act by deputy. These practices may have been sanctioned by usage, but they are so liable to abuse, and so likely to produce a negligent or a corrupt discharge of duty, that your Committee are of opinion they ought, except in very special cases, to be discontinued.

Your Committee beg leave also to suggest the propriety of settling the establishment of this office upon a permanent footing, so that all regular salaries may appear therein, instead of being in part inserted in the bill for incidental charges. Such annual allowances as are the proper reward for extraordinary trouble might still be left to the discretion of the Commissioners under the control of the Treasury.

With respect to the passage of this revenue from the subject to the Exchequer, your Committee find that the Receiver-general pays into the Exchequer, on Wednesday in each week, the balance of the account made up on the preceding Monday ; the country distributors make their remittances by bills payable to the Receiver-general, usually at a month's date, and the accumulation of balances in their hands is guarded against, by the instructions given them on entering into office, by frequent reference to their accounts, as kept by the comptroller, by application by letter from time to time to reduce their balances, by occasionally withholding stamps from such as are remiss in their payments, by the inspection and report of proper officers sent to examine the stock of the head and under distributors in the different districts, and from their own general accounts, debtor and creditor, annually exhibited upon oath to the Commissioners.

It appears also, that the head distributors give security to a large amount, varying according to the average value of stamps in their hands.

Your Committee are not aware of any improvement to be made under this head, unless it should be found practicable to fix a precise period, very frequently recurring, at which remittances should be made ; or the precise amount of the balance, which each distributor should not be allowed to exceed. As he pays in the first instance all incidental expences, it seems necessary that a balance to a small amount should be allowed to remain.

The head distributor of stamps for Scotland makes his remittances monthly to the Receiver-general in London; and the accounts so made up, in which all the money received at Edinburgh, and the remittances from his deputies in the course of the month, are entered, are stated to be regularly transmitted to the Board.

Your Committee find that the balance in the hands of the head distributor at Edinburgh, on the 5th of April 1797, was 8,994l. and that the average amount of the balance in his hands on the second of each Month, from January 1796 to January 1797, was about 11,000l. It is stated by the board as one of the reasons why this distributor should be allowed to keep a larger balance than can be wanted elsewhere, that the office at Edinburgh is the general place both of receipt and disbursement for that part of the kingdom. But your Committee conceive, that as the monthly balance above-mentioned is the sum remaining in his hands, after making not only all monthly remittances, but also all monthly payments (the amount of which in fifteen months was only 10,252l.) the current receipt of each month must be more than adequate to answer the demands upon it, and the greater part, if not the whole, of the said balance is detained, without any sufficient reason, in the hands of the distributor. This practice has been sanctioned by long usage in this, as well as in other branches of the revenue collected in Scotland, but your Committee see no ground for forming a different opinion in this instance, from that which they have thought it their duty to express in similar cases.

Your Committee find that the distributors in the country are paid by a poundage of 5l. per cent. upon the amount of their remittances, which they are allowed to charge in their annual accounts; and that they allow $2\frac{1}{2}$ per cent. to the sub-distributors, whom they appoint, and for whom they are answerable. The poundage to the head distributors appears to have been fixed at first at 18d. in the pound; at which rate it continued till 1758, when it was reduced to 5l. per cent.; but in the course of that year raised to 6l. per cent. In 1795, the Commissioners were required to consider of a farther reduction of poundage, in consequence of the several additional duties; and upon their report, it was reduced to 5l. per cent., with an exception in favour of those whose collections did not exceed 50l. per annum. The amount of the poundage paid to the country distributors, from the 1st of August 1764, to the 1st of August 1765, the year antecedent to the last reduction, was 6,584l. 18s. 3d.; in the next year it was reduced to 5,830l., notwithstanding

ing the additional duties which had been imposed. In the year ending the first of August 1782, it amounted to 12,906l. 2s. 7 $\frac{1}{4}$ d. It is stated by the Board, that in the year 1783, on the prospect of a very great increase of revenue, from the various new duties imposed about that time, many of the districts, and some not the most extensive, were divided, and additional distributors were appointed thereto by the Treasury, by which increase of numbers the advantage of the office was very considerably lessened to individuals. And it is farther stated, that as some of the duties did not turn out well, and others were transferred within a year to another management, the distributors were, in fact, put in a still worse situation.

The number of distributors then added was nineteen, of which four have been since discontinued, so that the present increase is fifteen; the whole number is now, exclusive of one at Dublin, sixty six. The sum divided between them and the sub-distributors, in the year ending the first of August 1796, was 34,530l. 9s. 3d.; and to this sum a farther addition will be made in consequence of the stamp duties imposed in the present session. An increase of pecuniary responsibility is, indeed, thrown upon the head distributors, and some additional trouble must be created by the great addition to the number of articles which furnish this revenue; but neither the one nor the other appear to bear an adequate proportion to the increase of emolument; and your Committee are decidedly of opinion (in concurrence with what is stated by the Board, in answer to a question transmitted to them) that proceeding upon the same principle of an extended sale, upon which this sort of allowance has been revised and modified from time to time, there can be no reason why the profits thereon should not suffer some abatement, with a due attention to the circumstances above mentioned, and with the exception of such persons whose collections do not exceed a certain sum.

The poundage to the sub-distributors in Scotland is not, as in England, a deduction from the emoluments of the head distributor (at the rate of 2 $\frac{1}{2}$ l. per cent. out of the 5l. per cent. allowed them by Government); but as the head distributor at Edinburgh is allowed no poundage, it is paid by him to them, and charged as one of the disbursements in his account. It is stated by the Board to be 10l. per cent.; and your Committee concur in opinion with them, that there does not seem to be a sufficient reason for continuing this rate of allowance at a time when the state of the country and the amount of the duties

is so materially changed from what it was when that rate was first settled.

Your Committee have annexed to this Report an account of the number of holidays (amounting to fifty-two) kept at the Stamp-office, together with the reasons for the same, as stated by the Board ; and also an account of the emoluments received by each officer in that department from pensions, places, or other employments under Government.

July 19th, 1797.

Your Committee, therefore, without following the usual marks of the Commissioners of Inquiry, but classing the regulations recommended by them under three heads, viz.

1. Regulations respecting fees and emoluments ;
2. Regulations respecting the abolition of offices, or reduction of officers and clerks ; and
3. Regulations of the business of the office ;

Observe, 1st That all the regulations recommended by the Commissioners respecting fees and emoluments, appear to have been adopted under the new establishment of 1792, except in four instances, viz. 1. With regard to the ranking of newspapers by some of the officers in the inland office. The relevant surveyor in this office is paid entirely by their sale, guaranteeing to him the

SEVENTH REPORT.

POST-OFFICE.

YOUR Committee, in reporting upon the regulations and checks which have been applied to control this branch of the public expenditure, and how far they have been effectual, proceed to state, that the report of the Commissioners of Inquiry, made the 30th June 1788, upon the Post-office, was by an order in Council, dated October 14th, 1789, referred to a Committee of the Lords of His Majesty's Privy Council. From thence it passed, January 12th, 1792, to the Lords of the Treasury, who, having thought it expedient to refer the same to His Majesty's Postmaster-general for their opinion and report upon the regulations therein suggested, and having received their observations, together with a proposed establishment of the General Post-office, both in England and Scotland, reported the same, with their approbation, to the Lords of the Committee, at whose recommendation His Majesty was graciously pleased, with the advice of his Privy Council, to order the regulations and establishments so proposed and approved to be carried into execution under the directions of the Lords of the Treasury.

§ 1.

Your Committee, therefore, without following the detailed remarks of the Commissioners of Inquiry, but classing the regulations recommended by them under three heads, viz.

1. Regulations respecting fees and emoluments;
2. Regulations respecting the abolition of offices, or addition of officers and clerks; and
3. Regulations of the business of the office;

Observe, 1st, That all the regulations recommended by the Commissioners, respecting fees and emoluments, appear to have been adopted under the new establishment of 1793, except in four instances, viz. 1. With regard to the franking of newspapers by some of the officers in the inland office. The resident surveyor in this office is paid entirely by their sale, guaranteed to him by the

public at 700*l.* per annum; and the six clerks of the roads have also this privilege continued, for reasons stated by the Postmaster-general.

2. As to fees on registering packets of value, because the Postmaster-general observe, that those fees, being optional, would not be paid at all as matter of revenue.

3. As to the emoluments of the officers of the Post-office at Edinburgh, where the Postmaster-general has thought it proper that the same Christmas gratuities, and privilege of franking newspapers, should take place as in England.

4. Also, as to the $2\frac{1}{2}$ per cent. claimed by the late Comptroller-general, which the Commissioners of Inquiry recommend to commence, according to the tenor of his warrant of appointment, when the net revenue of the Post-office shall exceed 300,000*l.* a year.

This the Postmaster-general treat as a general proposition, that the Comptroller-general should be interested in the productiveness of the whole of the Post-office revenue, which, they remark, depends upon many circumstances unconnected with the exertions of such an officer, and may generally be expected to increase in proportion to the wealth and commerce of the country.

On this subject your Committee forbear to dwell, the question relative to the mode of compensating the services of the late Comptroller-general being under the consideration of your honourable House.

2d. Respecting the abolition of unnecessary offices, or the addition, in other instances, of clerks for the increased business of the respective offices, the greater part of the regulations recommended by the Commissioners of Inquiry have been complied with, either in the specific adoption of their plans, or in the virtual adoption of them, by transferring the business of some of the offices to other offices; but your Committee can pronounce no opinion as to the proportion which the number of new officers and clerks bears to the increase in the business of the Post-office.

In some cases the pensions and salaries recommended by the Commissioners of Inquiry have been exceeded.

Under this head, your Committee must observe upon the salary given to the Secretary of the Post-office in the new establishment. The Commissioners' report states his salary and agency for the packets to have amounted, in 1784, to 1,738*l.* 3*s.* 4*d.*; the agency that year being 1,169*l.* 11*s.* 4*d.* (but in a year of war it has amounted to upwards of 2,000*l.*) He had only resigned the Secretaryship of the foreign office in the July preceding their report,

and was part owner of several of the packet boats in the service of the Post-office on the Falmouth station. Of the serious abuses in the packet department the Commissioners speak in the strongest terms, and much at length, stating 68,000*l.* to have been unnecessarily expended, between April 5th, 1775, and April 5th, 1788, "which sum might, and ought to have been saved." An account laid before them shews the total expence, from 5th April 1770, to 5th April 1787, of the packets to have been 1,038,133*l.* 4*s.* 9*d.* Upon inspecting this account the Commissioners say, "That the expence of captures, repairs, and hire, naturally attracted their attention, especially as thy found many of the officers of the Post-office were owners of such packets, even down to the chamber keeper; and that the principal officer in this department (the Secretary) was not only interested as an owner in several, but had an emolument of $2\frac{1}{2}$ per cent. as agency upon the amount of the whole expenditure, which agency upon the sum above mentioned must have amounted to near 26,000*l.*; add to this, the annual gain as part owner of sundry packets, and the emoluments to his office from the packet service alone, for the above period, could be little less than 50,000*l.*"

"So considerable an advantage obtained (they observe) from a service over which it was, in part, his duty to superintend, and to check every improvident expence, needs no comment; it is only surprising the continuance of it should have been permitted even to this day." Notwithstanding this and other passages of severe reprehension in the Commissioners' report, this Secretary, though the Commissioners report was made in June 1788, remained unnoticed as to his shares in the packets till March 6th, 1793, and, after all, is still proprietor in one of the remaining old packets, besides which he has a net salary of 1,000*l.* a year, and 400*l.* annuity annexed to his office, and instead of his retiring from his situation upon his becoming unable to perform his office, the principal resident surveyor is, within these five months, appointed joint Secretary with him. No alteration whatsoever takes place, however, on this occasion, in the first Secretary's salary, but the joint Secretary retains the emoluments of his former office (that office being abolished); and he states it to be settled, in case of the first Secretary's demise, that he is to become sole Secretary, with a salary of 500 a year, in addition to the guarantee of 700*l.* a year, which he now receives. It is meant that these two sums, in future, shall become the total amount of the annual income of the Secretary of the Post-office. This indulgence towards the first Secretary is certainly not calculated to encourage, in the other officers of the

Post-office, a strict attention to the duties of economy in their several departments, or rather it is not calculated to discourage the reverse; a principle much to be attended to in rewarding the services of public officers.

Of Mr. John Stanton, the late Comptroller of the bye and cross roads, the Commissioners of Inquiry say, "That being then but lately appointed, and having another office in the department producing upwards of 200l. a year, which he executes by deputy, they are doubtful whether any compensation should be made to him for the loss of the office; but that the collector, having been long an efficient and able officer, ought to have a proper provision for life." Your Committee, finding that the Comptroller had retired under the new establishment with a pension of 600l. a year, which is more than his pay and emoluments are stated in the general account of salaries, &c. to have been in 1782, whilst the collector has also retired upon 200l. a year, thought it right to inquire what office Mr. John Stanton, the late Comptroller of bye and cross roads, continues to hold, with its salary and emoluments, and whether executed by deputy; also the reasons upon which Mr. Stanton's pension of 600l. was granted.

To this a return has been made, that Mr. John Stanton was appointed Postmaster of Isleworth in June 1780, the duty of which office is, and was done by his predecessor, by deputy, though he has at times resided on the spot, and attended to it himself; the salary of this office is 75l. 8s.; and the emoluments, which vary considerably from accidental circumstances, were, from the 10th of October 1795, to the 9th of October following, 222l. 9s. 6d. amounting in the whole to 297l. 17s. 6d.

Mr. Stanton was appointed Comptroller and Resident Surveyor of the bye and cross-road letter office, on the 21st of September 1785, with a yearly salary and emoluments amounting to 687l. 10s. which is the same as was received by his predecessor. The duty of these offices were executed by Mr. Stanton till the 5th of January 1793, when, from an arrangement of the Privy Council, in consequence of the report of the Commissioners of Inquiry, those offices were abolished, and a pension of 600l. per annum was granted to Mr. Stanton in lieu thereof.

Mr. Stanton, it appears, is forty years of age, or thereabouts, and the joint Secretary of the Post-office states, by command of the Postmaster-general, as the reasons upon which the pension of Mr. Stanton was granted, that his office was declared unnecessary by the report of the Commissioners of Inquiry on this office, and that his pension was settled in conformity to the principles laid down by the

Commissioners, as appears by the extract from their report ; namely :

“ In the course of this inquiry we have found some offices sine-
 “ cures, others rendered unnecessary by the arrangements in conse-
 “ quence of Mr. Palmer’s plan, and others we have recommended
 “ to be abolished ; we are, however, of opinion that the present
 “ possessors of such offices ought not to suffer in their income from
 “ regulations made for the public benefit, but that they should be
 “ compensated for the loss of office by an annuity during their
 “ lives, unless otherwise provided for in the service of Go-
 “ vernment.”

On this your Committee observe, that the amount of Mr. Stanton’s salary and emoluments, in the general account of the Post-office establishment, does not agree with that stated in the particular return ; it being stated in the general account to have been, in 1782, 570*l.* 1*s.* 8*d.* whilst the particular return to the inquiry of your Committee states him to have been appointed the 21st of September 1785, with a yearly salary and emoluments amounting to 687*l.* 10*s.* ; but this difference arises, as it appears by the examination of Mr. Freeling, joint Secretary of the Post-office, from Mr. Stanton’s allowance of house rent, which was 100*l.* a year, nor having been stated in the fees and emoluments of the office for 1782. This, though it reconciles the accounts, does not justify the amount of the pension granted to Mr. Stanton ; and the general opinion of the Commissioners, which is quoted as a justification of this pension, appears to your Committee to be superseded by their particular opinion upon this case, as stated in the opening of this subject. At all events your Committee must observe, that the amount of this pension largely exceeds the rate of compensation stated to be allowed even to officers retiring after long service, and at an advanced age, being usually calculated at two-thirds of their former income.

Mr. Potts, late Comptroller of the Inland office, has retired on a pension of 700*l.* a year, and is now in America. He is about sixty years of age. His office is stated to have produced in salary, &c. 336*l.* 6*s.* 8*d.*, besides emoluments from the privilege of sending newspapers and periodical papers, &c. to the West Indies and America, stated, in 1791, to have made his income amount to 781*l.* 6*s.* 8*d.*, but in 1793 supposed to have been more considerable, as one of the officers recollects to have seen Mr. Potts’ books, by which it appeared that the profits upon newspapers alone somewhat exceeded 900*l.* for that year.

The office of Secretary to the Foreign Department, say the

Commissioners of Inquiry, is not necessary; the duty has been always performed (until July preceding their report) by the Secretary of the Postmaster-general, to whom it ought to revert.

The Secretary, Mr. Maddison, nephew to Mr. Todd, has retired on a pension of 200l. a year.

The Solicitor has a salary of 200l. a year, and an additional 100l. in lieu of fees, whereas the Commissioners recommended a salary of 200l. net, and without fees.

An observation of the same nature, respecting the excess of salaries beyond those recommended by the Commissioners, applies with respect to the Receiver-general and his clerks, the Accountant to the bye and cross roads and his clerks, and the Deputy Accountant general. These additions may, however, have been rendered proper by the accumulation of business in their different departments.

An Architect has been appointed in this office, since 1784, with a salary of 150l. a year, who acts as surveyor with regard to all their buildings, and examines, certifies, and reports on all bills for the information of the Postmaster general, previous to the granting warrants for their payment. He is stated to have no commission on account of buildings at the Post-office under his direction.

The Penny Post-office is so much altered from its establishment, as it stood previous to 1794, that the regulations of the Commissioners of Inquiry, respecting its officers and their salaries, are by no means applicable, except so far as relates to abolishing fees and emoluments, which are not permitted on the new plan.

3d. Some regulations in transacting the business of the office, recommended by the Commissioners, have been objected to by the Postmaster-general, some only adopted in part, and others not noticed in their observations. Your Committee will briefly state, upon the whole of this subject, what appears to them the most important.

The Commissioners state, " That the office of the Accountant-general ought to form a check upon that of the Receiver-general; " that officer ought to have knowledge of all his receipts and payments, for which purpose not only the bills remitted by the deputies should be entered by him, but the cash remittance also, " daily, as it is made; and the Letter-bill Clerk in the Inland-office, and Deputy Comptroller in the Foreign, ought to transmit " to this office the amount of the payments made from time to time " by the letter-carriers and window men; this will not only enable

" the office to check the Receiver-general's weekly receipts, but
 " be the means of more regularly substantiating the remittances
 " from the Deputies, which at present are chiefly taken from the
 " Receiver-general's books. " This," they remark, " is a very dis-
 " orderly mode of proceeding."

All warrants from the Postmaster-general they recommend to be entered in this office previous to payment, which will establish a check upon the credits of the Receiver-general. This officer is required to examine and state all bills for articles supplied, or services performed, previous to their being laid before the Postmaster-general; but such examination only extends to the same being right cast, for he is not empowered to call for the authority for the expenditure, nor for the vouchers of its being duly made.

As the expenditure in the various departments of this office amounts to a very considerable sum annually, they are of opinion that it should be subjected to a very strict control, and that there ought to be a power vested in the Accountant-general, for the special purpose of examining, certifying, and reporting upon all bills before warrants are granted for payment thereof; he should have power to call for the authority, and to judge of the reasonableness of the charge made, and of the vouchers exhibited to support it; upon all which he should report his opinion to the Postmaster-general for their information, previous to their granting warrants for the amount. " We deem," say they, " such a control absolutely necessary, and we conceive that the Accountant-general is the proper person to perform this duty; we are, however, of opinion, that this officer should be independent of the Post-office, and his appointment originate from the Commissioners of your Majesty's Treasury."

To this the Postmaster-general have objected as to the independence of the Accountant-general, because, " they being responsible for the whole, if their officers are to be exempted from obedience to them, perpetual confusion must ensue." They also say, " that the Accountant-general ought not to have a power of suspending, if the Secretary, Comptroller of the Foreign Office, and Receiver-general and Comptroller of the Bye and Cross-road-office, have it not; if he reports to the Postmaster-general the misconduct of any of his officers, he is sure of being properly supported." As to the Accountant-general checking the Receiver-general's accounts, it is said by the Postmaster-general, that they have frequently desired him to do so; it is done in part, and when the new establishment takes place, it should be considered as

his constant duty to point out to the Postmaster-general any improper articles, of which the Postmaster-general will judge.

The establishment at present belonging to the Accountant-general's office, detailed in a subsequent part of this report, would not be equal, it is said, to the various duties recommended by the Commissioners. His control over the general receipt of the revenue of the Post-office is complete at present, and independent of the Postmaster-general, as regular returns are made to him from the different departments of the Post-office, of all sums paid to the Receiver-general, whose accounts must ultimately correspond with the aggregate of those returned to the Accountant-general from the different offices. The expenditure of the General Post-office is under the discretion of the Postmaster-general as to its reasonableness and expediency, but subject to the examination and signature of the Accountant-general as to its correctness and calculation, prior to the payment of the warrants. The bills which are remitted from the country Postmasters to the Secretary of the Post office cannot be carried to their credit with the Receiver-general, as cash, till they are actually paid, and are in the office at the risk of the country Postmaster till that period, the check, therefore as to that part of the revenue, is held upon the Receiver-general's cash account. The Accountant-general is the proper officer of the Post-office, under the Postmaster-general; the Receiver is a patent office under the Treasury, not responsible to the Postmaster-general, but to the Treasury. It seems, therefore, less necessary to erect the Accountant-general into an officer independent of the Postmaster-general, which could only be done by a considerable addition to the establishment of the office of the former. It may not, however, we conceive, be improper, by some regulation of office from the Postmaster-general, to furnish this officer with farther powers, and to increase his duties, by directing and enabling him to check the receipts of the Receiver-general weekly, according to the first part of the Commissioners' statement.

Respecting the power recommended to be vested in the Accountant-general, for the purpose of examining, certifying, and reporting upon all bills, this, as has been already stated, is examined by the Architect, whose duties, as Architect and Surveyor, and the mode of executing them, are detailed by himself in a letter to the Postmaster-general, January 19th, 1793; to whose orders of August 22d, 1787, we also refer on the subject of the regular audit and checks of tradesmen's bills.

The Commissioners have recommended that the public money should be lodged in the Bank, in the name of the Receiver-general,

who should specify in his drafts the services for which it is drawn, in like manner as the Paymaster-general of the Forces and Treasurer of the Navy now do.

On this the Postmaster-general refer to a letter of Mr. Mortlock's to their Lordships, dated January 18th, 1793, in which objections are stated to this measure, and the balances now remain in the Receiver-general's hands, with this difference, however, that he pays the money into the Exchequer as it arises in each quarter, under such circumstances as your Committee shall have occasion to notice more particularly in their subsequent observations.

The Commissioners are of opinion, that the Postmaster-general at Edinburgh ought not to retain balances in his hand, but remit them weekly, and transmit at the same time a weekly state of his receipts and payments, examined and certified by the Accountant.

To this it is objected by the Postmaster-general, that as this could be only for the Edinburgh collection, and not for the Deputies all over Scotland, it would be very troublesome to him, and of no use to the Post-office: he had not a shilling in his hands for the quarter ending 10th October 1792, which year immediately preceded the date of the Postmaster-general's observations.

The Commissioners had stated, that they found from the accounts transmitted by the Deputy Postmaster at Edinburgh, that he constantly retained a balance of upwards of 10,000*l.*, although the amount of his quarterly disbursements never exceeded 3,000*l.*, which his current receipts would always have supplied. At present his quarterly disbursements somewhat exceed 3,500*l.*, and he remits the specific sum of 8,000*l.* about the middle of each quarter, without the 2*l.* per centage, which was heretofore charged upon the 7,000*l.* which the Deputy Postmaster of Edinburgh used, according to the report of the Commissioners, to remit at the end of each quarter.

It appears from the account of the balance remaining in the Receiver-general's hands at Edinburgh, on 5th January 1796, and on the 5th of each subsequent month to 5th April 1797, with the different receipts, disbursements, and remittances during that period, that the balances in the Receiver-general's hands at Edinburgh have always exceeded 5,000*l.*, and that they have fluctuated from that point to 11,000*l.* and upwards*. It seems desirable that the re-

* N. B. It is stated under the head of Emoluments, in the Edinburgh Post-office, that the Deputy Postmaster-general has no other Emolument

mittances from the Deputies in Scotland to the Receiver-general at Edinburgh should be hastened, as they do not commence till a month after the expiration of each quarter, and continue to be made till the end of the subsequent quarter in bills of various dates, which possibly might be shortened.

Your Committee, however, have the satisfaction to learn from a letter, dated March 26th, 1792, written by order of the Postmaster-general, that the Postmaster-general have not been altogether inattentive to the state of the balances in the Deputy Postmaster of Edinburgh's hands; but that finding that a real balance of 8,647l. 16s. 4d. remained on his account for the quarter ending 10th of October of the preceding year, and conceiving that the sum of 650l. would be sufficient, with the current receipts, to enable him to carry on the business of the office, they directed him to remit immediately 8,000l. to the General Post-office. And your Committee observe, that the remittances of the Deputy Postmaster of Edinburgh to the Receiver-general, for the four quarters ending Christmas 1796, the last of which were made on the 4th of April 1797, amount to 54,265l. 5s. 6d., a sum rather exceeding the net revenue of that year, for deducting 15,554l. os. 4d., being the amount of monies expended and returned letters, from 69,338l. 5s. the gross revenue, the remainder will be 53,784l. 4s. 8d. for the net revenue of 1796.

The Commissioners recommend, that the per centage on the remittances to Paris, Amsterdam, and Brussels, should cease, and the fees paid on the pensions of the Duke of Grafton, and the heirs of the Duke of Schomberg, should go in aid of the general fund, which is afterwards proposed by the Commissioners of Inquiry.

The Postmaster-general observe on this, that all that is now paid to the Receiver-general and his clerks is in future to be paid to the revenue, viz. the allowance paid by the Dutch of 11. per cent. and one half per cent. on 8,700l. parliamentary pensions; and the revenue will cease to pay, and will therefore gain 11. per cent. on the Paris and Brussels remittances.

The Commissioners recommend, that a Board should be held once a week at least, for the purpose of effectually superintending

or advantage than what arises from the temporary lodgment of money in the Bank at 3l. p. cent. for a short time, till the remittances are made to London, which is done every quarter and which benefit does no much exceed what he allows privately to his cashier and a junior clerk for copying, neither of whom are upon the establishment.

the management of this great branch of the revenue, and of checking its expenditure.

This recommendation not having been noticed by the Postmaster-general in their observations, your Committee required to know whether any, and what, regulations had been made on this subject, when they were informed, by command of the Postmaster-general, that they do not hold a board weekly, but as often as any particular and urgent business may require it; and that all official papers are laid before the Postmaster-general daily, so that prompt and immediate attention is paid to the wishes of the public, and the exigencies of the service. It is added, "that if the superintendence of the duties of this department was to stand over for a weekly board, much inconvenience would arise from it." In explanation of this, it has been stated by one of the noble Lords who fill the office of Postmaster-general, that a board consists of the Postmaster-general and their Secretary, with the solicitor in all matters of a legal nature, and all the other officers attending in their several departments, to be ready if called upon by the Postmaster-general. Boards are held less frequently now than formerly, as the daily business of the office is communicated to the Postmaster-general by minutes and letters, on the back of which the Postmaster-general give directions of what is to be done. Boards are now held upon the complaints against officers or the country postmasters, who are often summoned to London for that purpose. The daily business consists of the return of the number of letters inwards and outwards, the time of the mails arrival and departure, that of the foreign mails, &c. remarks of the President on duty as to the conduct of any of the officers, and such official papers and occurrences as may arise in the course of the day. The daily report is always sent by the letter-carrier of the district with the post letters, and are immediately forwarded to the other Postmaster-general, or returned to the office early next morning, from whence they are forwarded to him. A book is kept for the purpose of copying the Postmaster-general's observations, made on the back of the minutes, &c., and they become a record of the office. The signature of both Postmasters-general is requisite to complete an order; but in cases of particular exigency, one Postmaster-general has taken it upon himself to give an order, which is subsequently signed by the other Postmaster-general.

The Commissioners recommend, that the second clerk of the Receiver-general should pay all contingencies of the office not now paid by warrant on the Receiver-general. To this the Postmaster-general objects, that the difficulty of ascertaining what might be

called contingencies, and of having two paymasters in the same office, would create trouble, confusion, and delay.

The Commissioners recommend, that fees should continue to be paid on certain instruments issuing from the Post-office, and business done therein, according to a table annexed to their report. The produce to be carried to the credit of the revenue.

The Postmaster-general, however, propose that all fees in that table should be abolished, except for an express 2s. 6d. when sent, and 2s. 6d. when received; also except the fees on the Parliamentary pensions*, which will go to the revenue; and also except the fees for registering foreign packets of value, inwards and outwards, which will continue to be received and applied as at present; and also except the fees for embarking on board His Majesty's packets, which will continue to be received and applied as at present.

In order to promote the circulation of newspapers, the accommodation of the public, and increase of revenue, the Commissioners recommend a regular newspaper office to be established in the General Post-office, and they give a plan for such an establishment.

On this the Postmaster-general refer to the objections which are detailed in two papers subjoined to their observations, signed by the clerks of the roads, where they state at length the bad effects which this regulation would produce, by diminution of the stamp and other duties, supported by instancing the effects of the penny postage to Ireland, which reduced the number of newspapers sent thither from a weekly average of 8,000l. to 1,380l.; they also state divers frauds and abuses which would follow upon its introduction.

The regulations recommended by the Commissioners of Inquiry, in the management of the packets, seem to have been thought less capable of execution, though the object of them appears, from the statement of the Commissioners, to have been an unbounded source of expence and speculation.

It was considered by the Commissioners, that the agents of the packets at Dover and at Harwich were unnecessary, and that their duty might very well be performed by the deputy Postmasters at those places, with a trifling addition to their present salary. To this the Postmaster-general reply, that where there are packets there must be agents to control the captains, to see that the packets are kept in repair and mustered, sail at their time, report their pas-

* N. B. These pensions amount to 13,700l., and are paid by the Receiver-general out of the net revenue of the Post-office, consequently do not appear in the accounts of this office.

fengers and freight, &c. account for the money received, and also to take charge of the dispatches, forward the King's messengers, &c.

The hire of the packets, according to the Commissioners, should be stopped when they are under repair, or under seizure for smuggling, until the agent grants a certificate that they are again ready for sea. According to the Postmaster-general, it should not be stopped, if the owner finds another packet in her stead, until the cause be decided: as this observation, however, does not apply to the case of a packet under repair, your Committee are of opinion, that the hire should always be stopped during repair, unless another be found in her stead, as the Commissioners have reported some very grave abuses under that head.

The Commissioners say, that the burden of the Falmouth packets should be 150 tons, and their complement eighteen men; vessels of this description being fit to go to any part of the world, and navigated at a small expence. Every idea of defence should be relinquished, and they should owe their safety to fast sailing, for which they ought to be particularly fitted.

The Postmaster-general state these packets to be 170 tons burden, twenty being added in consequence of the captains' representation, "that the builders concurred with them in opinion, that by adding three feet to the length of the keel, and one foot to the breadth, the ship would sail much faster, be a better sea boat, and enable them to stow their stores and provision for the usual length of their voyage." The Navy Board were also of opinion, that vessels of 169 tons burden might be proper, &c.

The Postmaster-general state farther, that in the opinion of many professional men, and of themselves, it will be proper to make the experiment of not arming the packets against an enemy in force, but only against row boats and small privateers.

The share of freight money at present allowed should be continued, according to the opinion of the Commissioners, but the proportion of freight for passengers, which the Post-office now takes from the owners of the packets, should be relinquished to them, and of course the allowance for victualling the passengers should cease, the rate of passage money being fixed, and proper reservations made for British subjects in distress abroad, who may require a passage home gratis.

To this the Postmaster-general reply, as to the proportion of freight for passengers, that the office ought not to give up 1,200l. a year without an equivalent; and that the terms are already sufficiently good for the owners. As to the allowance for victualling

passengers, they say, " that it might certainly cease, as they pay already ready for their own victualling, if the officer paid one shilling a day per man for victualling the crew, but as the Post-office now pays only nine pence a day per man for victualling the crew, and is in future to pay ten pence (until it may be necessary to pay a shilling in the event of a war) therefore until one shilling is paid, this allowance for victualling the passengers may continue to be received."

The Commissioners propose, " that the owners of packets should be obliged, in order to prevent abuse, to take upon themselves the risk of capture in time of war ;" but the Postmaster-general are of opinion, that no insurer would undertake to insure a packet in the event of a war, without knowing with whom the war is to be carried on, or the state of the King's or the enemy's fleet.

The Commissioners observe, that contracts for the packets should be made by public advertisement, and sufficient security required for the due performance thereof ; the agents ought to attend, that the contractors for the packet service comply duly with their contract, for which purpose he should frequently muster the men on board each packet, and always, immediately on their arrival from sea, he should examine the vessels from time to time, that they be fitted according to contract, see the mariners receive their wages, and attend to their complaints ; he ought to keep a regular journal of every transaction and occurrence, which should be transmitted weekly to the Postmaster-general.

Many of these regulations are, according to the Postmaster-general, complied with ; but they state in their observations, " That they have more than once sent round to various persons to inquire the price of the hire of a packet ; every one of them has been much dearer than those of the Post-office ; and the Postmaster-general are sure none can be better than their new ones would be, as they would be all built under their own eye, as the three last have been."

The payment of wages in presence of the agent would discredit the commanding officer, and destroy his authority, as it strongly implies, if it does not express, a doubt of his honesty.

Finally, the Commissioners think that the packets belonging to the Public should be sold, and every person employed in the department of the Post-office strictly prohibited from being concerned, directly or indirectly, in the packets, or as agents for the owners thereof.

This regulation was ordered by the Postmaster-general for the future, but not as to the present, owners ; and upon your Committee re-

quiring to be informed from the General Post-office, how far this regulation had actually been adopted, they have received a copy of the Postmaster-general's minute, of 6th March 1793, to the agent at Falmouth (of which copies were sent to the agents at Dover, Harwich, and Holyhead), declaring, "That as the Secretary to the Post-office was not in future to be agent to, or have any share in, any of the packets, so neither should any of the agents at any of the ports be sharers or owners in whole or in part, or sell or supply any articles for packets."—Your Committee are farther acquainted, that the agents at those stations have been required to make out a statement in answer to your Committee's Inquiry on this subject: and your Committee are assured by Mr. Freeling, that neither they, nor any of the officers in the General Post-office, are now concerned, either as owners or agents for any of the packets employed in the service of the Post-office, excepting the first Secretary of the Post-office, Mr. Todd, who still retains a share in the Grantham packet.

The Commissioners in their Report recommended, "That the pension and allowances payable to worn-out seamen, their widows and relatives, should be regulated, so that those only duly entitled be benefited thereby." "The alteration in the system of the packets," say they, "will very soon occasion a deficiency in the fund appropriated for the payment of such pensions, which ought to be made good out of the revenue during the lives of the present annuitants; after their decease the public expence on this head should cease."

From the Postmaster-general's observations on this head it appears, there were two funds, one for superannuated captains, paid by themselves, but from which some are exempt, and others not; this fund is to be discontinued for the future, and it is intended to apply to the Treasury to give a captain worn out in the service 100*l.* a year, upon a statement being made of his services, age, or illness. A letter of the 20th of January 1796, from the Secretary of the Post-office to the Agent at Falmouth, shews the exhausted state of this fund, and directs the future payments of pensions to be made and entered in the account of incidents. This will produce a probable increase of 3 or 400*l.* a year to the incidental expences.

The other fund for seamen (which alone the Commissioners seem to have noticed) is stated by the Postmaster-general "to have been paid by one shilling per man per month upon eighteen packets upon the Falmouth establishment, and by stoppages from the wages and victualling of every man absent without leave;"

and is farther made up by Treasury warrant. The amount of those pensions may be about 800l. per annum.

The Postmaster-general state farther, "That the mates have also a claim on the widows' fund, and give their opinion, that there should always be such a fund for the worn-out seamen in this most important branch of the King's service, but that it will by no means be sufficient to support the widows and children."

It appears that the seamen's fund now no longer exists, but the pensions, amounting to 700l. a year, are paid out of the revenue, which, at present, may be considered to be indemnified by the one shilling per man per month, and the mulcts, &c. These, however, will not probably exist in time of peace, as the one shilling per man per month in peace will, for eighteen packets and twenty-one men each, be only 245l. 14s., leaving 450l., or thereabouts, to be provided from the account of incidents.

§ 2.

Having thus stated the regulations and checks proposed by the Commissioners of Inquiry in the Post-office department, as far as the same appeared important to your Committee, and were either objected to by the Postmaster-general, or only carried partially into effect, or not noticed at all in their observations, your Committee next proceed to inquire into the increase or diminution of the salaries and emoluments of the officers in this department since the year 1782, which will lead to an inquiry also into the increase or diminution of the revenue of the Post-office during the same period, as far as it can be ascertained by returns from the Post-office.

On the subject of the increase or diminution of the expenditure of this office, in salaries or otherwise, since 1782, your Committee, in consequence of the important alterations which have taken place in the mode of conducting the business of the office, by the introduction of the use of mail coaches, in 1784, and the interior regulations which have subsequently been adopted, think it sufficient to state, in a concise manner, the new establishment formed under the order of His Majesty in Council, already mentioned in the opening of their report, together with a brief account of the Penny Post-office, as new modelled in 1794; of the Edinburgh Post-office, as regulated in 1793; of the Deputy Postmasters both at home and abroad; and of the packet boats, noticing progressively, in obedience to their instructions, which refer them back to the year

1782, the state of the offices, their salaries, fees, and emoluments, at that period.

Stating also the incidental expences of the different departments, as far as an account of them can be obtained, at the close of the last year, 1796, and that of 1782, or some one of the subsequent years, as they happen to be stated by the Commissioners of Inquiry.

The office of Postmaster-general has now a net salary annexed to it of 5,000*l.* a year; his salary and perquisites were 5,177*l.* 19*s.* 7*d.* in 1782.

The Secretary has 1,000*l.* salary, and an annuity of 400*l.* per annum; his receipts, in 1782, were 2,824*l.* 11*s.* 3*d.*

The office of Clerk to the Postmaster-general was abolished in 1793, the duties being performed by the Secretary's chief clerk. The salary and emoluments, in 1782, were 562*l.* 17*s.* 8*d.*

There are five clerks* in the Secretary's office at fixed salaries, amounting together to 720*l.* a year.—In 1782, there were seven clerks, two of whom are transferred to the Dead Letter-office. Their salaries and emoluments, in 1782, were 865*l.* 8*s.* 3*d.*; but since 1784, three clerks of the minutes have been created, whose fixed salaries amount in the total to 179*l.* 4*s.*; the business therefore of the Secretary's office is conducted at the expence of 2,299*l.* 4*s.*, which, in 1782, was 4,252*l.* 17*s.* 2*d.*

Out of the Secretary's office has sprung the Dead Letter-office, established since 1784, which consists of an Inspector (appointed on that occasion from the clerks at the Secretary's office) with a salary of 300*l.* and annuity of 50*l.* a year. He has six clerks, one of whom was inspector of bye and cross-road letters, now consolidated with this office, and another was seventh clerk in the Secretary's office. The other four are new clerks. Their six salaries amount to 490*l.* a year, and the total expence of the office is 840*l.*; besides which, the late inspector of dead letters has a pension of 80*l.* per annum.

The Receiver-general's † salary is made 800*l.* net. In 1782, his salary and emoluments were rated at 459*l.* 2*s.* 6*d.*, independent of the occasional advantages derived from the use of the public money in his hands, as he then only paid 700*l.* weekly into the Exchequer, with one additional payment at the end of each quarter; instead of which, it is stated by the Receiver-general, that he now pays the

* The present private Clerk in this office has 100*l.* a year pension.

† He is also a commissioner of the Salt-office.

money into the Exchequer as it arises in each quarter, receiving balances for the payment of the current expences. It must, however, be observed, in comparing the quarterly balances (retained in the hands of the Receiver-general for the purpose, as is stated, of paying the current expences of the office), that the sums retained quarterly in 1796 exceed those retained quarterly in 1783 in a much greater proportion than the average expences of the office are stated to bear to each other at those periods; and it does appear probable, that the Receiver-general may still derive considerable advantage from the use of the public money resting in his hands, although his salary is made 800*l.* per annum, instead of 600*l.* per annum, as recommended by the Commissioners of Inquiry. He has three clerks, one of whom has been appointed since 1784; their salaries amount to 630*l.*; and the total expence of the office is 1,430*l.* In 1782 it is stated to have been 852*l.* 4*s.* 4*d.*

The Accountant-general has a net salary of 700*l.* His salary and emoluments, in 1782, are rated at 444*l.* 16*s.* 8*d.* He is allowed a deputy, with a net salary of 400*l.* a year, which, in 1782, was rated at 171*l.* 3*s.* 4*d.*; also five clerks, one of whom has been appointed since 1784; their salaries amount to 490*l.*; and the total expence of the office is 1,590*l.* In 1782 it is stated to have been 908*l.* 9*s.* 6*d.*

In the bye-letter office, the Comptroller and Resident Surveyorship is abolished, and a pension of 600*l.* a year given to the person who filled that office. The collectorship is also thrown into the Receiver-general's, and a pension of 200*l.* given to the person who filled it. The inspectorship of dead letters has naturally fallen into the office erected for the care of that branch of the business, a pension of 80*l.* a year being bestowed on the late inspector.

The office now consists of an Accountant with a salary of 400*l.* a year; five clerks, one of whom has been appointed since 1784; and a storekeeper and messenger, with his servant. The amount of their salaries is 566*l.* making the total expence of the office to be 966*l.* a year. In 1782 it was rated at 1,479*l.* 1*s.* 4*d.*

The Solicitor of the Post-office has now a fixed salary of 300*l.* with fees of 10*s.* on bonds given by persons appointed in the office. Formerly there were renewals of those bonds every three years, and his office is stated to have produced 394*l.* 0*s.* 8*d.* in 1782.

An architect, who is also surveyor, and checks the bills of the office, has been appointed since 1784, with a net salary of 150*l.* a year.

In the foreign office, the Comptroller is now paid by the profits on the sale of newspapers, guaranteed to him at 700*l.* a year. His

salary and emoluments, in 1782, were 1,048l. 4s. 7d. He has a deputy with a net salary of 200l. whose salary and emoluments, in 1782, were rated at 180l. 10s. 11d.

The clerks, which were six in number, in 1782, are augmented since 1784 to twelve, having salaries graduated from 120l. down to 60l. a year; and these, from the Deputy Comptroller down to the junior clerk, have also graduated allowances for Sunday duties—the deputy, 54l. 12s., the clerks, from 13l. 13s. to 6l. 10s. according to their rank. There is also a doorkeeper with 50l. a year, and 5l. 4s. for Sundays' duty: but the Secretaryship for this office has been abolished since 1784, and a pension of 200l. a year given to the person who filled it. His salary and emoluments, in 1782, were 205l. 12s. 8d. The six first clerks of this office continue to have profits on the sale of newspapers, but the salaries now paid amount to 1,329l. 8s. whilst, in 1782, the salaries and emoluments of this office are stated at 2,197l. 7s. 8d.

The letter-carriers of this office are nineteen in number, at 14s. each per week, and one at 20s. to take care of unknown letters; a supernumerary at 8s. per week. The amount of all their salaries is 764l. 8s. Their number, in 1782, was only ten, and two as above described, the total of whose salaries was 406l. 18s.

In the inland-office your Committee find both the comptrollership and deputy abolished, the duties being performed by the presiding clerks, and the persons who held those offices having retired on pensions of 700l. and 280l. a year. The duties also of clerk of the bye nights are performed by the presiding clerks. There are six clerks of the road, with each 300l. a year net salary, and the profits on the sale of newspapers. These have also six assistants, two with each 300l. a year, and four with 200l. a year each. There are besides forty-six clerks, with salaries graduated from 200l. to 50l. a year. The two junior clerks have been created since 1784. Twelve sub-sorters, at 18s. each per week, and six sub-sorters, at 12s. have been added to this office since 1784; and they have supplanted the windowman, who appears to have had, in 1782, a salary and emoluments amounting to 134l. 9s. 6d., and also his deputy, and the inspector of blind letters, who, having been created since 1784, had only existed for a few years before the sub-sorters are stated to have succeeded to their duties.

Other new officers also have been created from among the clerks in this office since 1784, viz. three presiding clerks, with an extra allowance of 80l. a year each; four clerks in the West-India-office, at 30l. a year extra; two inspectors of franks, at 40l. a year each extra; two deputies at 10l.; and two assistants at 5l. a

year each extra. The total of the salaries of this office is 8,938l. 16s. In 1782 they amounted to 7,032l. 12s. 8d.

There belong to this office eight messengers; four seniors at 21s. a week, and four juniors at 15s. The seniors have a fee of 6d. on each letter taken in after seven o'clock; and the juniors have each 3s. per week out of that receipt. In 1782, the messengers were paid 12s. each per week, and the seniors had some emoluments, stated at 13l. 18s. The sub-sorters have been appointed since 1784, with salaries of 21s. per week each. So that the expence of this part of the office is now 921l. a year; and in 1782 the messengers received 264l. 10s.

The letter-carriers have an inspector with a salary of 100l. a year, besides the profits of a letter-carrier's walk; also a deputy inspector with a salary of 80l. The number of letter-carriers is now one hundred and ten, paid each 14s. per week, and sixteen supernumeraries, paid 8s. per week. In 1782 their number was eighty-three, and their pay 11s. per week, with sixteen supernumeraries at 5s. per week. This branch of the inland-office costs 4,516l. 16s. which in 1782 cost 2,912l. 6s.

The letter-bringers are now fifteen in number; the pay of fourteen of them is 8s. a week; but one from the receiving-houses has a net salary of 46l. 16s., including cart-hire when the bags are heavy. This man has also a pension of 10l. a year. In 1782, he, in conjunction with another bringer from Pall Mall, performed this branch of the business for salaries and emoluments amounting to 52l. 13s. 8d.; it now costs 338l.

The Comptroller-general's office, instituted in 1784, for the purpose of introducing this branch of the public business, is abolished. Mr. Palmer has a pension of 3,000l. a year allotted to him, and Mr. Bonnor, late Surveyor and Comptroller of the inland office, has also a pension of 460l. a year, the duties of this office devolving upon the Resident Surveyor and presiding clerks of the inland office. There still remains, however, in this office, a superintendant of letter-bill clerks, with a salary of 200l. a year, having three letter-bill clerks inwards and three outwards under him, with salaries graduated from 80l. to 30l. The total expence of this office is now 740l., the other clerkships being either abolished or turned over to the resident Surveyor's office, or employed in the inland office.

The principal and resident Surveyor is paid by profits of the sale of newspapers guaranteed to him at 700l. a year. His salary and emoluments, in 1782, were 369l. 16s. 8d. Four clerks and a messenger are placed in this office since 1784, with salaries gra-

duated from 105l. to 30l. a year, which amount in their total to 334l. 4s.

There are now eight Surveyors under this office ; two from the old establishment, at 400l. and 350l. a year, with chaise hire allowed one ; also, a riding Surveyor from the old establishment, who now has 100l. a year, and 1l. 1s. a day when travelling ; and five Surveyors established since 1784, two with 150l. a year each, two with 100l., and one with 80l. ; they also have each 1l. 1s. a day when travelling. Three out of the eight Surveyors have country post-offices under their management. The present salaries of these Surveyors amount to 1,430l. In 1782, the salaries of the three Surveyors, with emoluments, were 1,094l. 10s.

The superintendant of mail coaches is a new officer since 1784, with two assistants and two clerks under him, whose salaries are progressive from 50l. to 80l. a year. His salary is 700l. a year including travelling expences, but his assistants are allowed 8s. a day when travelling. The total expence of this office is 960l.

Under the head of fundries we find considerable alterations since 1784. There is a watchman who receives 31l. 4s. a year ; a chamber keeper with a salary of 126l. including allowances for a servant ; four servants at 26l. each ; and a chairwoman at 13l. a year ; a storekeeper of candles has 50l. a year. Under this head is classed an agent at the Brille, whose salary is 110l. a year, making the whole amount of fundries 434l. 4s. In 1782, they are stated to have been 1,035l. 15s. 8d. but the stamp and letter bringer's place is abolished, and a pension of 60l. a year given to the person who held it. Four inspectors of higlers and carriers are abolished, and pensions given, during life, of 52l. a year, one of which has lapsed. The mail-maker and bag-makers places are abolished ; the place also of housekeeper has ceased to exist ; and the Committee must remark, that the person who held it is allowed an annuity of 100l. a year, and 60l. for rent, in lieu of former salary and emoluments, amounting, according to the return of the establishment, only to 78l. 9s. 7d.

The total aggregate amount of the salaries of the

General Post-office at this time is £. 33,282 0 0

In 1782, the pay and emoluments were 28,431 2 11

Making an increased expenditure of £. 4,850 17 11

Besides which it may be observed, that the whole expences of the establishment are now paid out of the revenues of the office, whereas, before the regulations of 1793, the fees and gratuities paid by in-

dividuals, amounting according to the report of the Commissioners of Inquiry to 8,010l. 6s. 2d. annually, and according to the present abstract to 8,516l. 13s. 8d. were included in the pay and emoluments of office.

The Penny Post-office was new modeled in 1794, and six regular deliveries per day established, instead of three uncertain ones.

The Comptroller has net 400l. a year in lieu of a salary and emoluments, stated to have been 262l. 16s. in 1782. A deputy has been created for him, with 300l. a year salary. The Accountant general and Collectorship are consolidated, with a salary of 300l. a year. The salary and emoluments of the two places were 348l. 8s. Three new clerks are placed under him, two with 80l., and one with 70l. salary. There are four windowmen and twelve porters, of which three are created under the new establishment; their salaries are graduated from 90l. to 60l. a year, whereas before, their pay, with coals and candles, did not amount to more than half as much. Three office-men, of whom one is new under the present plan, are paid each 54l. 12s. a year, nearly double the pay of the former office-men. But the greatest increase of establishment in this office is in the inferior department, viz. Two runners at 16s. per week on the new plan; 130 town letter-carriers, paid 5,085l. 12s. instead of 44 on the old plan, who were paid 1,293l. 5s. 6d.; ninety-one country letter carriers, paid 3,712l. 16s. instead of thirteen on the old plan, who were paid 115l. 7s. 4d.; thirty supernumeraries, paid 624l., instead of twelve on the old plan, paid 183l. 12s. The expences of the establishment of the Penny Post-office have increased four-fold under the new plan of 1794, being now 12,569l. 8s. whereas, in 1782, they were 3,070l. 15s. 6d.

But it appears that this plan is still before the Lords of the Treasury for their approbation; and that in the year ending 5th April 1796, the salaries were 4,381l. 4s. 8d. and the weekly wages 9,634l. 14s. 11d. so that some additional officers or servants must have been employed during that year. This detail being taken from the table furnished by the General Post-office, your Committee will consider the excess as contingent, and state it when they come to incidents, the rather because the Collector and Accountant in his return conceives that the whole of the Penny Post may be considered as contingent, it being impossible to distinguish clearly. The advantage, however, to the public, from the frequency and regularity of communication throughout the metropolis and its environs, is evidently very great; and your Committee find

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from the accounts returned of the net income of the Penny Post-office in the years 1782 and 1796, and of the intermediate year ending 5th April 1794, which immediately preceded the new establishment, that the progressive improvement of the revenue of this office does not appear to be checked, but on the contrary considerably accelerated, the advance from 1782 to 1794 being from 4,910*l.* 7*s.* 2*d.* to 6,086*l.* 3*s.* 8*d.* or 1,175*l.* 16*s.* 6*d.* increase in twelve years; whereas, in 1796, the estimated net income is 7,658*l.* 6*s.* 11*d.* of which 6,500*l.* has been actually paid to the Receiver-general, making an estimated increase of 1,572*l.* 3*s.* 3*d.* in two years; and considering the payments already made, this estimate cannot be supposed to be very inaccurate.

The office at Edinburgh has a Deputy Postmaster-general, whose salary in 1782 was 400*l.* a year, with 2*l.* per cent. on monies remitted to the Receiver-general; in 1793, when this perquisite ceased, 850*l.* additional salary was given as an equivalent to the person then holding the place; and upon his death, two years after, the salary was made net 800*l.* a year. The Secretary, in 1782, had 100*l.*, which, in 1785, was augmented to 200*l.* a year, there having been an almost general advance of the salaries of the officers in the preceding year; and in 1793, when the emoluments of the circulation of newspapers in Scotland was taken away (the Edinburgh printers having refused to continue to pay it, not being allowed the same discount as the London printers at the Stamp-office) the Secretary's salary was again augmented to 400*l.* a year, which continues to be paid him, with a salary of 40*l.* to his clerk. A surveyor and assistant have now each 150*l.* a year. In 1782, the surveyor's salary was the same, but the assistant had only 50*l.* a year. An accountant has 160*l.* a year, with a clerk at 40*l.* In 1782, he had 95*l.* a year, and no clerk. A solicitor receives now 100*l.* a year, who, in 1782, was paid 50*l.* An inspector of dead letters, created in 1784, with 40*l.* salary, has now 60*l.* a year. A principal clerk has 150*l.* a year, and an assistant at 60*l.* In 1782, he had 75*l.* a year and no assistant. A clerk of the north road and assistant, who, in 1782, had 31*l.* 10*s.* and 27*l.* 10*s.* a year salary, have now 134*l.* and 60*l.* a year respectively. A similar augmentation has taken place with respect to the clerk of the west road and his assistant. The clerk of the English road had 37*l.* 10*s.* and his assistant 60*l.*, in 1782; they have now 120*l.* and 70*l.* a year respectively. A letter sorter, who had 15*l.* in 1782, has 40*l.* A letter stamper and assistant have 30*l.* and 20*l.* a year, who, in 1782, was paid 20*l.*, and had no assistant. The letter carriers,

who, in 1782, had 27l. 6s. each, and were six in number, have now 31l. 4s. a year, and are ten in number. A messenger and housekeeper, who had also 27l. 6s. receives an augmented salary of 63l. a year, the new regulations of 1793 having deprived him of incidents to the amount of 20l. as housekeeper, and some other allowances.

The total amount of the expences of this office in salaries is now 3,178l., in which is included an annuity of 25l. a year to Peter Williamson for his life, settled in 1793, in consequence of the establishment of a Penny Post-office at Edinburgh, he having originally instituted a private Penny Post. In 1782, the total amount of salaries was 1,406l. 2s.

The incidental expences of the General Post-office were, in 1784, including stationary, 12,684l. 18s. 2d. The bye and cross roads for the year ending 5th April 1784, were 877l. 2s. 7d. making together 13,562l. 0s. 9d. In the year ending 5th April 1796, the incident bills of the General Post-office amounted to 36,310l. 15s. 7d. and those of the bye and cross roads to 772l. 12s. 5d. making together 37,083l. 8s. The incidental expences of the Penny Post, in the year ending 5th April 1784, were 1,435l. 2s. 11d.; at present, deducting the amount of salaries from the gross expence, ending 5th April 1796, there will be left for incidents 8,611l. 0s. 6d. The amount of incidents, including stationary, at the Edinburgh Post-office, were, in 1786, 2,110l. 8s. 10d. and the salaries of the Deputy Postmasters in North Britain were 6,239. 4s. 11d.

At present, deducting the amount of salaries from the money expended in the year ending Christmas 1796, there will be left for the incidents and the salaries of the Deputy Postmasters of North Britain, 11,168l. 7s. 5d.

The salaries and allowances of the Deputy Postmasters in England, for a year ending 5th April 1796,

amounted to	—	—	—	15,881	15	1
The riding work was	—	—	—	20,610	5	7
Making together the sum of	—	—	—	£. 36,492	0	8

In 1784, the sum paid to the Deputy Postmasters for salaries and riding work, was 41,896l. 3s. 4d. but under the new establishment your Committee have to state the expenditure of a farther sum for the conveyance of mails by coaches, which, it is presumed, the Commissioners of Inquiry have comprehended in the general ac-

count of salaries and riding work. It amounted for one year, to			
5th April 1796, to the sum of	—	£. 18,078	17 7
The wages of guards	—	4,442	19 6
The total amount of which is	—	£, 22,521	17 1

Your Committee have had an abstract of the mileage warrants laid before them for the quarter ending 5th April 1797, containing 42 contracts for the carriage of the mails by coaches, the greater part of which is performed at 1d. a mile, and a deduction of 1l. per cent. on the gross amount; some few, however, are as high as 2d. and above. They also required the mileage by horses or carts, hoping to be enabled to form some judgement of the comparative advantage of the extension of the mail coach system. The riding work is stated to amount to 4,833 miles, and the general price per mile for the conveyance of every day's mails by horse or cart, may be said to be 4l. 13s. 4d. for a year, or about 3d. per mile per day, which includes both going and returning. In some instances the rides are done for less; in many it requires a price greatly beyond 4l. 13s. 4d. per mile. These allowances are settled according to the nature and exigency of the case, upon the report of the district surveyors to the Postmaster-general.

The agent's salary and allowance at Lisbon is 274l. 6s. 8d. a year, stated by the Commissioners to have been 6ol., and 2l. per cent. on his remittances.

The agent at Falmouth has 49ol. a year. The Commissioners state his net income, composed of various emoluments, to have been, in 1787, 385l. 7s. There is an agent at Yarmouth instead of those which used to be at Harwich and Dover before the war. His salary and emoluments are stated at 1,27ol. a year. The Dover agent is reported by the Commissioners to have received, in 1787, a net income of 1,27ol. 10s. 4d. a year, and the agent at Harwich a net income of 191l. a year. There is also now an agent at Weymouth, whose salary is not settled according to the statement, but is said to be 8ol. Your Committee have stated the salaries and emoluments of these agents cursorily, as the war has varied the place of their establishment, which will probably undergo alteration when peace returns. The Deputy Postmaster at Halifax, in Nova Scotia, has 15ol. a year salary, and 1ool. for a clerk, and house rent, &c. The Deputy Postmaster-general at Quebec has 45ol. a year. In the Commissioners' Report they are stated to have had 2ol. per cent. on the net revenue. In Jamaica, the salary and allowance out of the revenue is 598l., the rest paid by individuals.

The Deputy Postmasters of the West Indies have also salaries amounting to 855l. 5s. 8d. The Commissioners state the Jamaica Deputy Postmaster-general to have received for himself and clerks 264l. 6s. and the deputies of the other islands 50l. each, if the internal postage amounted to so much. For the conveyance of the mails to Ireland the General Post-office pays annually 4,000l. to the Irish Post-office. At the time of the Commissioners' report, the Irish packet boats made a part of the establishment, and were included in the account of the annual expence.

The expences of packets for the year ending 5th April 1796, amount to 78,439l. 18s. 8d. in which your Committee find 10,803l. 9s. 9d. for capture by the enemy; they find also 2,003l. 18s. 7d. for arming packets, which shews that defence in a small degree is contemplated. The Commissioners state the annual expences of the packets, at the time they reported, to have been 45,927l. 6s. 4d.; but your Committee find the expences of this branch of the establishment to have fluctuated most from 1771 to 1787 inclusive, by the table annexed to the Commissioners' report. In time of war it was very high, as was naturally to be expected, amounting, in the year 1782, to 122,292l. 17s. of which 15,801l. 11s. is for capture; and upon the whole it appears to your Committee, that considerable attention has been paid to diminish the expences of the packets; for notwithstanding the great increase in the price of every naval store, the advance of wages, provisions, &c. the present establishment of a Falmouth packet (the expences of which were, in the opinion of the Commissioners, most to be attended to, as they amounted to above three quarters of the whole) is very materially less than it is stated to have been by the account in the appendix to the Commissioners' report. There the establishment of a packet on the Falmouth station, about 200 tons and 30 men, value 4,000l. was, in 1788, a time of peace 2,129l. 8s. 6d. It now stands thus: the three first packets on the new plan cost 3,400l. each; burden 179 tons and 28 men; of each of these the war establishment is 2,112l. 6s. 8d.; the peace establishment is 1,681l. 11s. 9d.

The packets since built in the Thames cost 3,200l. (which the Postmaster-general have directed "to be abided by in future.") Their establishment is in war 2,058l. 6s. 8d. in peace 1,631l. 11s. 9d. There remain, however, four on the old establishment, two of which were reduced, as to the per centage, from 4,000l. value to 3,600l., by the Postmaster-general's order; one of these will be out of the service in 1798. The captain of the old one is engaged in building another in her room. The other three are

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intended to be put out of the service the first opportunity. The establishment of an Harwich packet, 1788, burden 70 tons and 11 men, was 469l. 15s. 4d.; it is now, in war, with 17 men and 70 tons burden, 862l. 1s. 4d. and in peace, 536l. 19s. 9d. An agency of $2\frac{1}{2}$ per cent. on the hire, wear, and tear of these packets was paid by the captain, which they will now neither pay nor receive. All the present contracts for packets are stated to be determinable at the expiration of seven, fourteen, or twenty-one years, as the parties may agree, by giving six months notice. In a contract for a packet of 179 tons burden, of which a copy is laid before your Committee, the whole term is seven years, determinable at the end of the third or any subsequent year of the term, on six months notice. The estimate made, under the direction of the Commissioners of Inquiry, of the establishment of a packet of 150 tons burden and 18 men, valued at 2,500l., in peace, was 1,215l. 11s. 6d.; in war, unarmed, and valued at 3,000l., was 1,835l. 10s.

Your Committee have thought it their duty to state briefly the expence of this plan, proposed by the Commissioners of Inquiry, that the difference may be seen between it and that which has been since adopted. They have stated the reasons upon which the Postmaster-general have preferred the more expensive plan.

The whole check, therefore, that prudence can venture to apply to this important and necessary branch of the public expenditure, seems to be, to prevent rigorously all its officers and agents from having any pecuniary connection with it, and to endeavour in some degree to render it less fluctuating, not by attempting to throw the risk of capture upon individual owners (who might not be induced to undertake it without an extravagant compensation, and who might easily injure this important service by their endeavours to avoid individual risk) but by constantly insuring the packets with the underwriters, unless, indeed (which were much to be desired) it were found practicable to contract publicly, and under conditions similar to those recommended by the Commissioners of Inquiry, for the conveyance of mails by packets, with such individuals or companies as would undertake it at the lowest prices, for a term of years, upon the different stations, so as to open this lucrative department to public competition*.

* On this subject the inspector of packets, Mr. Bennett, gives strong reasons against letting be public contract, the experiment having failed, according to him, in two instances.

One branch more of the expenditure of the Post-office remains to be stated, arising from the practice of allowing certain pensions and compensations to officers on their superannuation, or upon any change of establishment, by which they may have been deprived of any perquisites of office. Previous to the new establishment of 1793, these amounted to 1,500l.; on that establishment taking place, there were farther grants to the extent of 6,101l.; and since that time others have taken place, amounting to 1,475l. The total of these, 9,076l., will be saved to the Public as the parties to whom they have been granted die, or are promoted, and your Committee find accordingly, that 648l. 10s. has fallen in since 1793 on four promotions, and 368l. 10s. on five deaths. It were to be wished that the number and amount of such future saving were increased, by its being made an established practice to promote to efficient situations those officers, who, at the time of their retiring, are yet capable of performing active duties, instead of giving them pensions, which, as your Committee have had occasion to notice in this report, appear to be almost equal, in some instances, to their salaries and emoluments during their actual attendance upon their official duties. Your Committee, however, learn with satisfaction, that there is no office or situation whatever under the Postmaster-general granted in reversion.

In their endeavours to exhibit a just comparison of the present increase and expenditure of the Post-office, as opposed to those of a former period, your Committee must observe, that the Commissioners of Inquiry, as this object was not particularly in their view, have not stated in their report the expences of the Post-office in any one year throughout its different departments. Their account of the salaries, allowances, fees, &c. of both the London and Edinburgh post-office (including those of the deputy postmasters of Great Britain, with their riding work, for the year 1784,) amounts to 85,994l. 18s. 2d. The expences of the packets for the year 1787 is stated at 45,927l. 6s. 4d. The amount of incidental expences for the General Post-offices, including stationary, is for 1784; for the bye and cross roads and penny post, it is for a year ending 5th April 1784; and for the Edinburgh office, it is for the year 1786; the three together making 17,107l. 12s. 6d. The Commissioners therefore, from these several documents so collected, state the annual expenditure of the Post-office to be at that period, 149,029l. 17s., of which it appears that 141,019l. 10s. 10d. was paid by the Public, and that 8,010l. 6s. 2d. was paid by individuals. This expenditure, however, when applied to the

table (which was returned them, of the gross and net produce of the Post-office from the 5th April 1757, to 5th April 1787) so far from adapting itself to any one year throughout the whole series, will hardly amount in many instances, to more than half the real expenditure. Thus, if the year 1784 be taken, and the net produce, 196,513*l.* 16*s.* 7*d.* be deducted from the gross produce, 452,404*l.* 6*s.* 10*d.*, the expences of management and packets will be found to have been 255,890*l.* 10*s.* 3*d.* This year is taken, because the Commissioners have reported the incidental charges of the General Post-office, and also the riding work of this year, in their estimate. If the year 1787 be taken, in which the packet expences are stated by the Commissioners, the gross produce appears to have been estimated at 510,241*l.*, and the net at 275,868*l.*, which leaves 234,373*l.* for expences of management and packets; a sum very discordant with that stated by the Commissioners of Inquiry.

Your Committee having before them the table of gross and net produce of the Post-office for thirty years, from 5th April 1757 to 5th April 1787, beg leave to remark, though it is beyond the strict limits of their instructions, that whilst the gross produce appears to have been uniformly progressive both in war and in peace, the net produce has been stationary, and even retrograde, for several years previous to 1783, which, probably, was in a great degree occasioned by the effects of the American war. In the subsequent year 1784, an act was passed for granting additional rates of postage, &c. in which the liberty of franking letters was restrained, by requiring the whole superscription of the letter to be written by the member or other authorized person franking the same. The conveyance of the mails by coaches was also adopted in the same year. From that period to 1787 the increase of the net produce appears to have been uniform and progressive.

Your Committee have selected three years from the said table (*viz.* 1783, 1784, 1785,) with a view to compare the average of those three years with that of the last three years of which the accounts have been stated to Parliament.

They stand thus :

	Gross Produce.	Managements and Packets.	Net Produce.
1783	434,050 17 10	274,425 16 9	159,625 1 1
1784	452,404 6 10	255,890 10 3	196,513 16 7
1785	496,741 19 9	235,332 1 7	261,409 18 2
	3)	3)	3)
Average of 1783, 1784, and 1785	1,383,197 4 5	765,648 8 7	617,548 15 10
	461,065 14 9	255,216 2 10	205,849 11 11
	3)	3)	3)
Total of 1793, 1794, and 1795	2,024,181 1 6	792,512 15 9	1,231,668 5 9
Average of 1793, 1794, and 1795	674,727 0 6	264,170 18 7	401,556 1 11
Surplus of average of 1793, 1794, and 1795— over 1783, 1784, and 1785	213,661 5 9	8,964 15 9	204,706 10 0

Thus it appears that the increase of the average expenditure in 1793, 1794, 1795, being years of war, is only 8,964l. 15s. 9d. in so large a sum as 264,170l. 18s. 7d., whilst the net produce has been doubled. The alteration of the establishments of the London General and Penny Post-offices, and of the Edinburgh office, took place in 1793 and 1794, and has been detailed by your Committee. In 1795, an act passed for farther regulating letters free from postage, by which Members of Parliament, &c. are restricted as to the number and weight of franks; and in the present session, an act passed for increasing the postage of letters, &c., so that the revenue of this office must be in a very improved situation since the years on which the latter average is taken.

The following table is subjoined, to shew at one view the latest statement of the expenditure, ending 5th April 1796, opposed to that of an earlier period, as stated by the Commissioners of Inquiry, or as appears by other documents before your Committee, and detailed in their report.

Management, &c. from 5th April,
1795, to April 5th, 1796.

Ditto for 1782.

Salaries for General

Post-office —	£. 33,282	0 0	28,431	2 11
Ditto Penny-post	12,569	8 0	3,070	15 6
Ditto Edinburgh office	3,178	0 0	1,406	2 0
Ditto deputies in Eng- land, and riding work	36,492	0 0	41,896	3 4

in 1784
not establish-
ed till 1784,
and not stated
by the Com-
missioners in
their report.

Mails and Guards 22,521 17 1

Incidents, General

Post-office — —	36,310	15 7	12,684	18 2
Ditto bye and cross roads	772	12 5	877	2 7
Ditto Penny-post —	8,611	0 6	1,435	2 11

in 1784.
in year end-
ing 5th April
1784.
in year end-
ing 5th April
1784.

Ditto Edinburgh office,
and Deputy Postmasters
salaries — —

Deputies in plantations,
West-India islands, and
foreign parts — } 11,168 7 5
2,427 12 4

8,349 13 9 in 1786.
944 6 0 { in 1787, and
includes New
York, &c.

Packets from April 5th
1795, to April 5th
1796 — —

77,599 17 1

45,927 6 4 in 1787.

included in
packets, and
amounted,
in 1787, to
2,400l.

Ditto allowed to Ireland* 4,000 0 0

Agents of packets 1,840 0 0

1,846 17 4

Pensions to officers 8,427 10 0

1,500 0 0

{ previous to
1793.

£. 259,201 0 5

148,369 10 10

The gross produce from April 5th, 1795, to

April 5th, 1796, being estimated — £. 787,482

The management, packets, &c. being — 259,201

The estimated net produce will be — £. 528,281

* This allowance to Ireland is paid in lieu of the packet postage, which belongs exclusively to the English Post-office. The expences of the packets are paid by the Dublin Post-office, and allowed in their accounts.
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§ 3.

The last part of the instructions of your Committee being to report whether any, and what, farther measures can be adopted for reducing any part of the expenditure of the public revenue, or for diminishing the total amount of the salaries and emoluments, without detriment to the public service, they think it their duty to premise; that in an executive office of the nature of the General Post-office, where success depends upon a constant and unwearied attention to every department, it is not enough to introduce regulations of dispatch, security, and economy; in order to maintain them, their execution must be frequently examined and revised, and every part of the complicated movement must be regulated by superintendants well informed in the mechanism of the whole, and regularly attentive to all the parts.

All measures for conducting the business of this department with safety and dispatch acquire an importance proportionate to the increasing commerce of the country; and the ready means of augmenting the revenue, which the Post-office affords to the Public, without operating as any very considerable burden upon individuals, make every suggestion useful which may produce additional regularity and economy.

It may be worthy of consideration, whether a Board of Commissioners, upon the plan on which other revenue departments are conducted, would not secure the most effectual attention to the rapid and complicated business of this office, being a revenue department of extensive transactions, and much depending for its success upon the skill exercised in making its various and numerous contracts.

The patronage of the Post-office is of a most extensive nature, obviously requiring great discretion in its exercise, much knowledge of the duties to be performed, and considerable attention to the characters of the individuals who are to be promoted.

This patronage, as to the individuals to be appointed, is exercised solely by the Postmaster-general, under the control, however, of the Lords of the Treasury, as to the increase or diminution of salaries, &c. to whom are referred, also, any alterations which may be proposed in the various departments of the office. There appear to be

with the English Post-office, of which the balance is always largely in favour of the English Post-office, and is comprised in the account of the gross revenue of the General Post-office.

in the different offices in London and at Edinburgh, of principal officers and their deputies, under the Postmaster-general, about fifty, whose salaries are some of them 700*l.* and even 1,000*l.* per annum, and none are less than 100*l.* a year. The clerks, window-men, and officers of a description to be paid from 300*l.* a year down to 60*l.*, are one hundred and thirty-seven in number; and the letter-carriers, sorters, &c. who receive from 50*l.* to about 30*l.* a year, are not fewer than four hundred and seventy, besides the agents for packets, and the different Deputy Postmasters throughout the kingdom and in the plantations. It is highly desirable that the officers of so important a branch of the public service should be liberally rewarded, and in every instance where they have performed their duty with fidelity for a series of years, and have been rendered, by age or infirmity, unable to continue their services, that they should be allowed to retire upon pensions provided out of the revenue of the office. It is also just, where the fair emoluments of a meritorious officer are materially curtailed by the regulation of his department, that some compensation should be made, either by promotion or addition, to his salary; but your Committee see reason, in the amount and magnitude of the pension list of this office, to apprehend that this principle has been carried too far. It appears to have been applied, where example ought not to be held out to the imitation of successors in office, and has exceeded the recommendations contained in the Report of the Commissioners of Inquiry, of which your Committee have noticed some instances in a former part of their report. This may arise in some degree from the system of allowing deputies in the different departments, which is apt to increase unnecessarily the number of officers, from the very nature of a deputy. As some security against any abuse of this nature, it may become the more necessary that each principal should discharge the duties of his own office personally. The appointment of deputies has generally grown out of the circumstance of too much salary having been paid to their principals; and where they have become the real conductors of the business they should be made principals, and the higher officers, with their salaries should be abolished. Your Committee think, that they cannot too strongly represent the propriety of apportioning the salaries of all the officers, so as to give proper encouragement to address and vigilance, without inducing them to relax from their exertions. Your Committee, in the earlier parts of their report, have noticed the large balances remaining in the Receiver-general's hands at the termination of each quarter; and they coincide in opinion with the Commissioners of

Inquiry, "that the public money should be lodged in the Bank of England, in the name of the Receiver-general, who should specify in his drafts the service for which it is drawn, in like manner as the Paymaster-general of the Forces and Treasurer of the Navy now do." The reasons urged by Mr. Mortlock, in his letter to the Postmaster-general on this subject, appear to your Committee to be inconclusive, as the bills to which acceptances are to be procured (and which he states it to be contrary to the usage of the Bank to send out for acceptance) may be retained in the Receiver-general's office, and sent out from thence for acceptance, without involving the account at the Bank in any difficulty*.

On the subject of the balances which remain in the Deputy Postmaster's hand in Edinburgh, your Committee have already observed, when they stated their account in a former part of their report. They have also adverted to the check upon the Receiver-general's accounts, proposed by the Commissioners to be placed in the hands of the Accountant-general.

The labours of the Commissioners of Inquiry were great, and their investigations were not unattended with salutary consequences. From the tardy manner, however, in which their useful suggestions were entertained, from the obstacles which were thrown in the way of several improvements in this department, previous to the time of their inquiry, by those who were interested in the continuance of the abuses attendant upon the management of the packet boats, &c. and from the partial adoption of the measures advised by them, their recommendations having been frequently exceeded in the amount of salaries and establishment, your Committee has reason to think that some parts of the establishment have still need of revision and improvement. The extension of the mode of conveyance by mail coaches is desirable on the principle of producing safety, even where dispatch and economy cannot be materially improved; but your Committee have found it impossible to form a judgement upon that subject from any documents they could obtain, as so much must depend upon the nature of the roads in the different parts of the island, and the degree of intercourse they afford, to

* The Commissioners of Accounts, in their second report, page 7, notice a similar excess of balance in the Receiver-general's hands in 1780, and state as their opinion, that he ought to pay every week the net balance of his receipt into the Exchequer, reserving in his hands no more than is necessary to pay the current expences of the office.

encourage persons to undertake the conveyance of the mails by coaches.

On the subject of the parliamentary pensions, which your Committee have only adverted to by a note in the former part of this report, they being paid at the Treasury out of the net revenues of the Post-office, your Committee beg leave to suggest, that it would be desirable to rid the revenue of all such grants, by purchasing them from the individuals who possess them, as often as the measure can be made convenient to the parties.

On the subject of the packets, which is a most important one, on the pensions to officers of the establishment, and upon some other matters of less moment, your Committee have been induced to offer several observations as they occurred at the time of detailing the present state of the office. They have rather thought it their duty to observe upon the general state and management of the Post-office, than to enter into those minutiae of the interior regulations of the various departments, to which their opportunity of inquiring, and their power of proposing suitable regulations, appear to them to be less adapted. Among other things it has been suggested that all letters to individuals from India should pass through the Post-office, which would give security and celerity to the communication, and improve the revenue considerably. It has also been suggested, that if the proportionate charge on letters by weight was more gradual, many things, which now pass as parcels by the mail, and augment the profit of the proprietors, would be sent by the Post on account of the superior safety, in the shape of letters. With regard to the first suggestion, a correspondence had taken place between the Secretary of the Post-office, by command of the Postmaster-general, the Solicitor of the Post-office, and the East-India Company's Secretary, from which it appears, that the letters from India do not come within the provisions of the 5th Geo. III. respecting ship letters; but that the Directors are disposed to comply with the proposition of the Post-office, and after selecting their own letters, to send the others to the Post-office. On the second suggestion, your Committee have no means of pronouncing an opinion. It is certain that great numbers of small parcels, weighing ten ounces and upwards, are sent by the mail coaches at an inferior rate of carriage, which, considering this establishment as a species of exclusive carrying trade, must subtract considerably from its revenue. If your Committee are justified by their documents in the observations they have already submitted to your consideration, an active and vigilant superintendence would produce retrenchment, and pro-

serve the salutary regulations already adopted ; without it, the business of this important and extensive branch of the public revenue and expenditure will always have a tendency to profusion ; with it, regularity and economy will spread their influence through the different departments, and will justify your Committee, even at this period, in repeating what is stated by the Commissioners of Inquiry in their report, " that though much has been done, much remains still to be effected."

July 19th, 1797.

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EIGHTH REPORT.

TAX-OFFICE.

YOUR Committee, pursuing the same course of examination in respect to this office, which they have adopted as to the other departments under their consideration, have begun by referring, in the first instance, to the report made thereon by the Commissioners of Public Accounts in the years 1780 and 1781. But for reasons which will appear in the course of this report, as well as for the sake of greater perspicuity, they have thought it right to take a separate view of the establishment and conduct of this office in England and Scotland, and of the modes pursued by the collectors, receivers-general, and other officers, in transmitting to the Exchequer the taxes severally entrusted to their care.

There is one point on which the Commissioners of Public Accounts have suggested an improvement, which, however suited to some of the boards of inferior receipt, is now (if ever intended to have been applied to the office for the affairs of taxes) far less applicable to that establishment than at the time of making those reports. Your Committee allude to a proposition for consolidating several of the public offices into one; and they are inclined to think, that, considering the great increase of revenue, arising from the assessed taxes (the gross produce of which, including land-tax, amounted in the year 1778, to no more than 2,603,713*l.*, and in the year 1796 was advanced to the sum of 4,101,869*l.* 6*s.* 7½*d.*) it might be attended with some inconvenience to have this office included in any such plan of consolidation; at the same time your Committee think it right to observe, that, considering the moderate attendance of the Commissioners of Taxes, who are seven in number, and that, by the practice of the Board, three only are necessary to constitute a quorum, the business of this office, executed as at present on the part of the Commissioners, might allow time for attention to other duties.

With these few preliminary observations, your Committee proceed to the English branch of this establishment.

§ 1.

THE objects of collection are, first, the Land Tax ; secondly, the Assessed Taxes.

The general observations and reasoning which apply to both are the same.

The latter are divided under the several heads of windows ; houses (by the 19 Geo. III.) ; houses (by the 24 Geo. III. usually called the commutation tax) ; male servants (with the additional duty by an act of the present session) ; horses (with the additional duties, by the acts of the present and former sessions) ; horses and mules (with the additional duty, by an act of the present session) ; dogs ; four-wheeled carriages (with the additional duty thereon) ; two-wheeled carriages, and the several duties of ten per cent. from time to time imposed on some or other of these taxes, and now consolidated and extended to all. All these articles, under the common head of assessed taxes, are charged, in the first instance, by the parties themselves, who are severally to pay them, on the call of the parochial assessors, and are checked afterwards by the surveyors, who have the power of surcharge ; and questions arising upon appeal against either are heard and decided by the Commissioners of land-tax, subject in the last resort to a reference to the Judges, whenever the party charged with the duty, or the surveyor, shall express himself dissatisfied with such decision, and shall require a special case to be stated for that purpose. The appointment of the assessors, as well as of the collectors, is in the Commissioners of Land-tax ; and that of the Surveyors and Receivers-general in the Lords of the Treasury. The taxes thus assessed pass from the Collectors to the Receiver-general, and are by them, at stated periods, paid into the Exchequer, agreeably to an arrangement made by the Board of Taxes in the year 1783, the amount of the commutation tax being paid over, in the first instance, to the customs, and afterwards being divided, in certain proportions, between that department and the excise, pursuant to the provisions of the act of the 24 Geo. III. c. 38. This arrangement took its rise from the circumstances attending the original imposition of the tax itself ; but as it was calculated upon the same principles with the window tax, and is now, in common with the assessed taxes, strictly so called, made subject to the two charges of ten per cent. (now consolidated) there appears to your Committee no found reason for keeping up a distinction, which creates unnecessary trouble to the officers of the revenue : and when, in addition to these considerations, it is recollected that the only reason for introducing this distinction originally

(viz. the necessity of giving to the public creditor a separate security out of the new duties for those on tea which had been repealed) has ceased, from the moment when the consolidation act of the 27 Geo. III. took place, your Committee conceive, that it will hardly admit of a doubt, whether this duty may not in future, with more propriety, be retained among the assessed taxes, than paid over, in the manner now practised, to the customs and excise.

It is a satisfaction, however, to your Committee, here to observe, that as, both in the original ascertaining of these taxes, the ease and convenience of the subject is consulted as much as is practicable, consistently with the public service, so the collection of this part of the revenue is conducted, upon the whole, at a rate considerably cheaper than any other. This will appear from a particular and elaborate statement, in the form of tables, made by a very intelligent and experienced officer of the public revenue, as well as from other papers referred to in the Appendix to the Report, and this, notwithstanding it has been thought necessary of late years, in consequence of the increased collection in this department, to enlarge the establishment, and to add to the number of officers in some instances, and to the salaries received in others. In this estimate of charges of management your Committee understand to be included, not only the several rates of poundage to the collectors, to the clerks acting under the Commissioners of Land-tax, and to the Receivers-general, but also the expences of the establishment upon its present extended plan, the quarterly bills under the denomination of incidents, and, in short, every species of charge which can be fairly brought to account, and applied to this part of the revenue.

The comparatively cheap rate at which this part of the public revenue is managed, may be ascribed to the circumstance of its being subject to none of those intricacies and cross payments in the nature of drawbacks, allowances, or bounties, which take place in some of the other branches of the revenue; to its passing through so few hands in its way to the Exchequer; to the nature of the objects taxed; and to the large share which the Commissioners of Land-tax take, gratuitously, in the local administration of the laws by which these taxes are imposed.

It is no less satisfactory to your Committee to remark, that, notwithstanding the very large increase in the receipt of the assessed taxes of late years, the balances in the hands of the Receivers-general have been considerably less than heretofore. This may be attributed, in part, to the salutary regulation of obliging the Receivers-general to transmit, upon oath, quarterly, the account of balances remaining in their hands; and in considering this part of

the subject, it ought not to escape notice, that on a comparison of the arrears which had accrued in the hands of defaulting Receivers-general, within twenty years preceding the year 1777, with those which have accrued during a period of the like extent to the year 1797, it will appear that the amount of the sums returned against such defaulters is less by one-half in this latter period than in the former. This may fairly be considered as the effect of the same regulation. The balances which had accrued in the one instance, amounted to the sum of 113,161l. 7s. 2½d., and in the other to no more than 52,489l. 18s. 0¼d. It appears farther, that, in reduction of the former statement of balances, the sum of 57,022l. 14s. 4½d. had been paid to the 5th of July 1797, and consequently that, at so late a period as the present, there still remains the sum of 56,138l. 12s. 10d.; of the recovery of which, at this distance of time, very faint hopes can be entertained.

It also appears, that of the sum of 52,489l. 18s. 0¼d. which had accrued as the amount of balances in the hands of defaulting Receivers-general within this latter period, the account stands thus:

Received by composition with the defaulters	£. 6,989	5	0
By various payments on account, and not by composition	—	—	3,607 9 ¾
By sums wholly lost to the public, on composition with the defaulters, besides interest,	12,708	7	0 ¼
By sums outstanding on the 1st January 1797, for the recovery of which legal proceedings had been instituted, or other steps had been taken, and of which sanguine hopes are entertained	—	—	29,184 16 8 ¼
	£. 52,489	18	0 ¼

Your Committee have conceived it to be their duty to draw the attention of Parliament to this comparative statement of arrears and defaulters in England and Wales, no less with the view of shewing that, notwithstanding the complicated system of our finances, as it is supposed, and the large additions which have been made of late years to the public burdens, and consequently to the receipts of money in the hands of revenue officers of various descriptions (both creating a greater degree of jealousy in the public mind, and of responsibility in those to whom the details and management of these parts of the public service are confided) the accumulation of arrears in the hands of these officers has been considerably less of late years

than formerly, within a similar period of time, notwithstanding the increased receipt : the prospect of recovering what still remains in arrear is also more favourable, and consequently the risque of eventual loss to the public is diminished in the same proportion.

On the subject of balances now allowed to remain in the hands of the Receivers-general, your Committee observe, that there has been of late a limitation prescribed, founded in good sense, and which, if strictly adhered to, cannot fail to produce beneficial consequences. But upon a principle of general reasoning, your Committee can never lose sight of those unanswerable arguments in the Reports of the Commissioners of Public Accounts, with a view to the keeping those balances even lower, if possible, than their present permitted amount. At a time when the public service has called for supplies greater than at any former period of our history, the Government has a right, and it is their duty, to avail themselves, without delay, of every farthing which is taken out of the purse of the subject, liable to such deductions only as are necessarily incurred in bringing forward the sums so raised, and lodging them in the public Exchequer ; and if by the extension of the militia establishment the actual charge incurred in cloathing the supplementary men under the act of the present session, the necessity of holding more frequent, general, and sub-division meetings of deputy lieutenants, and the eventual expence to be incurred in case the supplementary militia should be ordered out into actual service ; and if, by the regulations of a similar nature under the act for raising a provisional cavalry, the demands on the Receivers-generals of the several counties have been, or are likely to be, greater than heretofore, your Committee are of opinion, that such increased demands, inasmuch as they may have tended to diminish, from time to time, the balances which might otherwise have rested in the hands of such receivers, have been more than compensated by the advantage which they have derived for some years antecedent to any such new demands, and which they still continue to derive (with a prospect of still farther increase) from the poundage on the various new taxes which have fallen within their receipt, their trouble, as your Committee conceive, not having augmented any thing like in the same proportion. And considering the increasing facility with which the commercial intercourse of the country, internally, has been carried on of late years, the plea of difficulty in procuring bills for remittance (if it ever existed at all in any great degree, and if the same had not been sufficiently obviated by the evidence adduced before the Commissioners of Public Accounts, on the part of the

principal officers of excise, as stated in the reports above referred to) is now the less deserving notice, and therefore by no means to be admitted as a reason for delay in transmitting the collections to the public exchequer. Your Committee conceive also, that this reasoning will be found to apply with greater force in the case of the collectors, to whom the increase of income, from the increased amount of poundage, is absolutely greater, and subject to no deductions whatever.

Upon the whole, your Committee think it proper to observe, that against every practice by which payments can be delayed, and temptations to default can be created, it becomes the Executive Government to exert itself with the most rigorous and unremitting attention.

Before your Committee quit this part of the subject, they think it right to advert to the peculiar terms on which Mr. Wilson conducts the receipt of assessed taxes for the city of London and county of Middlesex, by which the usual poundage is saved to the public. And there is another circumstance also stated to your Committee, to which it may be proper to attend, namely, that an allowance of poundage, under the title of Conduct money, is made to the receivers of certain counties to a larger amount than is paid to the others, and this "on account of their great expences in travelling, " and the small amount of their receipts ;" and a return has been made to your Committee from the board of taxes, confirming this statement, and specifying the counties in favour of which this practice prevails. It may perhaps be worth inquiring, whether a change of circumstances may not have rendered the superior advantage given to these counties less necessary now than in former times.

In order to obtain a more complete view of the subject, your Committee were desirous of knowing the amount of balances in arrear with the several collectors ; but as upon inquiry they found that this would be attended with infinite difficulty, and there is reason to believe, from the evidence adduced before them, that a very large proportion of the collectors keep no balances in their hands at all, your Committee have not thought it necessary to press this part of their inquiry, especially as it appears that there is a power in the Commissioners of Land tax to compel the collectors to a ready account ; and that the board of taxes have been by no means negligent in representing to them, through the Receivers-general, the state of arrears in the hands of the collectors, with a view to this salutary end.

§ 2.

HAVING already adverted to the increase of the establishment of the tax-office, as a consequence of the greater receipt of taxes, your Committee refer to the several articles of which that increase consists, as given in an official return made to an order of your Committee. The total increase in the number of officers upon the establishment is twelve, and the total increase in the salaries, fees, and emoluments of the officers in this department, is 4,806l. 10s. The explanations which accompany this return, in most cases point out the ground, if not the propriety, of these arrangements, in which credit is taken for some diminution of expence, as a part of the general regulation.

No holidays are kept in the office for the affairs of taxes; and since the year 1782, no offices in that department have been granted in reversion.

SCOTLAND.

THE general reasoning which your Committee have adopted in their observations on the conduct of this office, in the Southern part of the kingdom, applies without distinction to Scotland in all the cases where similar circumstances prevail; where these are different some latitude may be claimed, and reasonably allowed, in the way of explanation, as long as those principles are sacredly maintained, which cannot be departed from without great and imminent loss to the public revenue. The considerations which have chiefly attracted the notice of your Committee in this part of their inquiry are, 1st. the rate of expence at which these taxes are collected in Scotland; and 2^{dly}, the balances and arrears of the Receivers-general.

1. With reference to what your Committee have stated, respecting the cheap rate at which the land tax and assessed taxes in the two kingdoms collectively are brought to the public account, your Committee think it right to remark, that the rate at which the collection is conducted in Scotland is much higher than in England, as it appears that the charges of management on the gross produce of these taxes in England are rather less than 3l. 12s. per cent. while the charges of management in Scotland amount to 6l. 13s. per cent. and this, notwithstanding the land-tax in Scotland is not subject to any charge of management at all, but is paid into the Exchequer, according to its full amount, without any deduction whatever. This disproportion of charge is more particularly striking in the article of the duty on windows, by the act of the

19th Geo. III. the gross produce of which in England, for the year ending the 5th January 1797, amounts to 379,196l. os. $4\frac{1}{2}$ d. and the charges of management are stated to be 44,582l. 7s. $8\frac{1}{4}$ d. which is at the rate of 11l. 15s. per cent.; and that in Scotland the gross produce of the same duty, for the same year, is 12,978l. 2s. 4d. and the charges of management 3,851l. 9s. 9d. which is at the rate nearly of 30l. per cent. This disproportion your Committee are sensible may arise in part from the present local circumstances of Scotland, and from the necessity of making larger allowances on that account to the officers employed in the collection and receipt of these taxes, upon the same principle of the allowance long since made, and still continued, to certain distant counties in England. It may reasonably be hoped, that the improving state of Scotland, and the attention of the Executive Government to check unnecessary charges, whenever any such shall appear, will tend by degrees to do away this disproportion.

2. The two chief circumstances in which the establishment for the collection and remittance of the Taxes of Scotland, under the control of the tax-office, differs from that in England, are, that the collectors are paid by a salary, under the regulation of the Commissioners of Supply, for their trouble in collecting the land tax, although they are paid by a poundage of 3d. as in England, on the assessed taxes; and that the Receiver-general has no poundage on his remittance of the land tax; but no circumstances which have come to the knowledge of your Committee have explained, to their satisfaction, how it has happened, that, without any exception, for thirty years past, the Receivers-general in Scotland, upon their death or quitting of the office, have constantly been in arrear to a very large amount, and in two particular instances far beyond the sums which the Receiver-general professes to keep in his hands, as necessary, according to his statement, to reimburse him for the charge of executing the office, and in lieu of that poundage which in England is received on the land tax as well as on the assessed taxes, but which in Scotland is confined to the assessed taxes alone. This fact is so striking, that your Committee have no scruple to say, there appears to them to be some radical defect in the system, which requires to be corrected.

Mr. Fordyce filled the office of Receiver-general for Scotland from the year 1766 to the year 1783, when he was removed on account of the arrears outstanding against him, which amounted at that time to the sum of 90,473l. 17s. 6d. The whole of this arrear (except 600l. paid in on the 5th July 1797) has remained from the time of his removal to the present moment, a debt due

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from him to the public, for which no interest whatever has been hitherto received, though in the instance of another receiver it has been recently demanded ; and notwithstanding that large securities, according to the practice of the tax-office, were originally taken, and that Mr. Fordyce, at the time of his removal, assigned the whole of the property, of which he was then possessed, to trustees approved by the Lords of the Treasury, and that he has since made over a farther security to a large amount, which has accrued to him in the East Indies, to answer the public demand, yet the final liquidation of this large debt appears still distant.

On the removal of Mr. Fordyce, Mr. Keith Stewart succeeded, and, having held the office for twelve years, died in 1795, with a balance in his hands, amounting to the sum of 75,594*l.* 11*s.* 10½*d.* over and above the sum of 23,835*l.*, which was in charge against him on another account, as stated in the report of the present Receiver-general of the 16th June 1797. Of the former of these sums, it appears, that 34,133*l.* 10*s.* 10*d.* has been discharged, leaving a balance still due from the executors to the public, on the first account, of 41,461*l.* 1*s.* 0½*d.* The arrangements which have taken place with the view of liquidating this balance will appear in the observations made by the tax-office, in their return to the order of this Committee.

On the death of Mr. Stewart, and before the pleasure of the Board of Treasury was known with respect to a successor, the Barons of the Exchequer appointed Messrs. Alexander and John Gordon Receivers-general ad interim. These gentlemen had been employed as the agents of the preceding Receiver-general, and between the months of February and September 1795, when the present Receiver-general succeeded to the office, had received the sum of 49,010*l.* 19*s.* 5*d.* of which 19,774*l.* 18*s.* 9*d.* remains still unsatisfied ; and for the recovery of this sum it is understood that prosecutions are going on in the Court of Exchequer in Scotland ; but there is reason to hope that the whole of this balance will be satisfied in the course of the Month of July 1797, according to an assurance given by these gentlemen, and an order on their bankers for that purpose, on which the Commissioners of taxes think they have every reason to rely.

Upon this plain statement of facts, your Committee are warranted in saying, that it becomes the Executive Government, by an immediate attention to this important subject, to provide a radical cure for so great an evil. For this purpose your Committee are of opinion, that it will be adviseable to assimilate the collection and receipt of these taxes in Scotland as much as possible to the mode pur-

fued in England; that in this regulation should be included, if the same is practicable, the making real estates in Scotland subject, as in England, to the payment of debts due to the Crown; and that in cases of default, prosecutions against the securities, as well as against the immediate defaulters, should be instituted without delay; and that, above all, the accumulation of balances in the hands of the officer himself, or of those acting under him, should be strictly guarded against.

What your Committee have stated above, describes only a part of the evil. The example of the receiver, by retaining balances in his hands, produces a similar conduct in the collector, and arrears in every stage of the receipt become the unavoidable consequence, or, for want of due exertion, the taxes remain uncollected. Of this your Committee have a proof in the report made from the present Receiver-general, by which it appears, that on the 5th of April last there was an arrear of assessed taxes and land tax due from Scotland, amounting under the former head to

£. 132,797	1	4
57,259	13	4

and under the latter

£. 190,056	14	8
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and making together the sum of

a sum exceeding the annual amount of the assessed taxes and land tax due from Scotland, by more than 50,000*l*. What proportion of this sum was uncollected, or, being collected, remained in the hands of the collectors, does not appear to your Committee; but it is stated, in explanation of this part of the report, that of this arrear the sum of 50,000*l*. had passed into the hands of the Receiver-general before the time of making the report itself, on the 16th of June last. This payment over, as it is a discharge of the collectors to that amount, increases the charge against the receiver in the same proportion, and accordingly this temporary increase of the balance in the receiver's hands is to be taken into the account in addition to the sum stated by Mr. Hamilton, in his report. The practice appears to be, to retain a constant and permanent balance in the hands of the receiver, at the end of each quarter, equal to about 30,000*l*., without taking into the account the increase, frequently, and in most instances, a large one, which that balance receives, during the currency of each quarter, from the continual remittances of the collectors. It must be obvious, that the advantages thus derived to the receiver cannot have been inconsiderable, and that they must have increased in proportion to the public exigency, and the general demand for money. Your Committee conceive, that if the office of Receiver-general is put on the footing before suggested, he would

be sufficiently paid for his trouble in the execution of it, especially when it is considered, that the poundage on the assessed taxes alone, as at present received, amounts to near 700l. per annum; and the present Receiver-general, in like manner as his predecessors, holds the office of receiver of crown rents and casualties*. When all this is fairly considered, and that the English receivers, having their balances restrained within moderate bounds, do not in general receive the advantage of other beneficial places, and that, under these circumstances, the instances of default have been less frequent than in Scotland, your Committee conceive that sufficient reasons will appear for putting the Receivers-general of both countries on the same footing. In doing this, however, your Committee conceive it will be equally necessary to provide, by the most unremitting attention on the part of the Treasury and of the Tax-office, against the evil of balances remaining in the hands of the collectors, and for expediting the collection itself, keeping a watchful eye over the receivers, lest, at the same time that they are deriving the additional advantage intended for them by poundage on the land-tax, the balances should be suffered to increase beyond the amount to which it may be thought proper to limit them.

July 19th, 1797.

* In the second report made to your Committee by Mr. Hamilton, the present Receiver-general for Scotland, your Committee observe, that Mr. Hamilton states the sum of 650l. per annum as a salary accruing to him from the office of Receiver-general; whereas, from his former report, your Committee collect, that this salary arises from the office of receiver of Crown rents and casualties. And your Committee, referring also to the said second report of Mr. Hamilton, find the amount of his securities, given to the Treasury as Receiver-general, is to the extent of 144,500l. The securities given by him to the Tax-office in England includes only 107,500l.

NINTH REPORT.

SALT-OFFICE.

THE management of the duties upon salt was originally under the direction of the Board of Excise, and continued so till the year 1702, when it was formed into a distinct establishment by stat. 1 Ann. sec. 1. c. 21, and the Crown was enabled to appoint particular Commissioners, during pleasure, for the express purpose of transacting the business of that branch of the revenue with the same powers as were exercised by the Commissioners of Excise when it was under their direction.

§ 1.

The present establishment of the Salt-office in London consists of five commissioners, a secretary, an assistant secretary, a solicitor, a comptroller, a cashier, an accountant-general and one clerk, a chief accountant and clerk of the securities, two accountants with two assistant clerks, a clerk to the correspondent and clerk to the assistant secretary, a housekeeper, a storekeeper, doorkeeper, messenger, porter, and two watchmen.

There are also, for the port of London, a collector and assistant searcher, with two surveyors, two assistant surveyors, and two boatmen; a clerk at Dublin; sixteen officers for Wales; and three hundred and fifty-seven officers distributed throughout the twenty-two districts into which the collection for England is divided, besides fifty assistant searchers and boatmen appointed to attend the importation and exportation of foreign salt at twenty-nine different ports in England; making in the whole four hundred and fifty-nine officers employed in this department.

The annual expence of this establishment consists of salaries to the officers in London, amounting to — —

£. 5,349	5	8½
Incidental charges paid in ditto	2,057	6 4½
Taxes re-paid to inferior officers in ditto	235	0 0

Salaries to the officers in the country	12,627	9	7 $\frac{3}{4}$
Incidental charges to ditto — —	4,673	7	7 $\frac{1}{4}$
Taxes re-paid to inferior officers in the country	1,999	13	7 $\frac{1}{2}$
Making the total charge of management	£. 26,942	12	11 $\frac{1}{2}$

In order, however, to estimate correctly the total charge of this establishment to the public, it would be necessary to deduct from this sum the amount of the taxes and duties charged upon such of the officers as do not afterwards receive a re-payment of them, as in some of the preceding instances.

No fees are allowed to be taken by any of the officers. The other emoluments received by them from pensions, places, or other employments under Government, will appear by an account sub-joined to this report.

The gross amount of the duty from the 5th of April 1795, to the 5th of April 1796, was — £. 2,262,795 8 10 $\frac{3}{4}$ which, after deducting the drawbacks, discount on prompt payment, and for waste salt carried coastways, bounty on cured fish exported and charges of management, was reduced to 429,576l. os. 2 $\frac{1}{2}$ d. being the whole net produce paid into the Exchequer; which, it is to be observed, is not one-fifth part of the gross amount of the duty that comes under the management of the office. The nature and reason of these deductions is explained in the evidence referred to.

The gross receipt of the salt duty of Scotland, for the year ending 5th January 1797, appears to have been 22,300l. os. 10 $\frac{1}{2}$ d., of which, after deducting for salaries, incidents, bounties, and discount, the sum of 8,853l. 12s. 2 $\frac{3}{4}$ d., there was paid in Scotland, upon warrants from the Barons of the Exchequer, 12,694l. 16s. 8 $\frac{1}{2}$ d. towards payment of the equivalent, and great and privy seals; and no remittance whatever, for the salt revenue in that year, has been made to the Exchequer in England.

Upon inquiring into the appointment and duties of the principal officers of this department, and the manner in which those duties are executed, your Committee find, that six of the principal officers are appointed by patent, during pleasure; four by Treasury warrant; and the remaining four hundred and forty-nine by the Board itself, usually upon the recommendations of the Lords of the Treasury. The duties of the principal officers are described in the annexed account. There are no reversionary grants of any office on this establishment.

They farther find, that the Commissioners hold two boards re-

gularly every week, and an extra board about once in three or four weeks : that the Accountant general never attends the office in person, the whole of his business being performed by his clerks ; and that the comptroller and cashier do not attend regularly, the duty of their office being chiefly performed by their deputies and clerks, who are paid by their principals. The holidays kept in this office are fifty-nine, in the course of each year, which, in the opinion of the present Commissioners would admit of reduction.

§ 2.

The only alteration which has been made in the establishment since 1782, consists in a difference of arrangement among some of the inferior officers, occasioning an increased charge to the public of 108l. per annum.

§ 3.

Amongst the farther measures which, in the opinion of your Committee, it may be expedient to adopt for the regulation of this office, they beg leave to remark in the first place, that if it is thought advisable to continue the establishment itself, the sinecure part of it will require a very material reform. It appears however to your Committee, that there is very strong reason for recommending measures which are not limited merely to a reform of the interior constitution of the office, but such as may tend intirely to abolish it.

The expence of the establishment in London alone, amounts, for salaries to 5,949l. and for incidents to 1,993l. The business of the office is discharged by the holding of a board only twice a week, and several of its chief officers do not execute their duties in person ; and the number of country officers, viz. four hundred and twenty-four, is above one-fourth of the number of those upon the establishment of the excise, which yields a net revenue nearly twenty times larger in its amount.

Under these circumstances, it has occurred to your Committee, that it may well deserve consideration, whether the salt duties should not be placed under the management of the excise-office, as they were originally in England, or of the Board of Customs, as they now are in Scotland ; or whether it might not be more convenient to divide the management of these duties between the two Boards, than to make a total transfer to either of these boards exclusively. The inland part would more naturally fall under the excise ; and the superintendence of the exportation of fish, and the importation and exportation of foreign salt (which already exists as a distinct

establishment) might be transferred to the customs. And your Committee are led to ~~think~~ this latter measure the more practicable, as they observe that, amongst those officers of the customs at the out-ports, who hold other employments under Government, more than half are at present employed as salt officers. The result of this measure, in point of economy, would be the saving of a considerable part of the London establishment, even supposing that the whole of the country establishment must still subsist; but it is not improbable that a farther saving might arise by transferring the duty of the country officers to those employed by the excise and customs, allowing at the same time an increase of income to those officers respectively in consideration of their increased employment.

The laws relative to the salt duties lie within a narrow compass, and they appear to your Committee to have been carefully compiled, and conveniently abstracted and indexed for the use of the revenue officer. This compilation, however, being published at the expence of the revenue board, and for the use of the revenue officer only, is not allowed to be sold; and the same principles of justice and policy, which in other instances have induced your Committee to disapprove of any restriction upon the unreserved publication of the revenue laws, in the most convenient form, must equally apply to the present.

July 19th, 1797.

TENTH REPORT.

HAWKERS' AND PEDLARS' OFFICE.

THE business of this office appears merely to consist in granting licences, receiving the duty thereupon, and delivering them out to persons applying for them. The head office issues them to all such persons within the liberties of London and Westminster, and a district of ten miles round the same; and every person who applies for a licence at the head office is required to obtain a certificate of his good behaviour from the clergyman and two householders in the parish where he usually resides. Signed licences, with blanks for the names of the persons to whom they may be granted, are also transmitted. The surveyors in the country, who are empowered to grant the same, are directed to demand certificates in the form already described; but as it is not required that such certificates should be returned to the office in London, they appear to be of little use; nor is there any certainty of their being required by the distributing officers in the country.

§ 1.

1. The office consists of three commissioners, a comptroller, a cashier appointed by Treasury warrant, a solicitor, three clerks in the office, four surveyors, an office-keeper, two extra town surveyors, one messenger, one storekeeper, one stamper of licences, and twelve persons, called riding surveyors, in the country, whose duty consists in delivering out licences and receiving the money for the same, for which they have an allowance of 2d. in the pound. The official attendance of the commissioners is very inconsiderable. The holidays kept in the office are fifty-two.

2. The expence to the public in salaries and incidental expences, in the year ending 5th of January 1797, was 2,805. 14s. 11d. There are no fees received in the office.

3. The gross produce of the duty in the same year, was 7,882l. 9s., which, after deducting the charge of management, leaves a net payment of 5,076l. 14s. 1d. into the Exchequer.

§ 2.

There has been an increase in this establishment, since 1782, of six officers, at an additional charge to the public of 180l.; there does not exist any reversionary grants upon this establishment. Seven of the officers hold other employments under Government.

§ 3.

This office does not appear to have any control over the persons following the business of a hawker and pedlar, after they have obtained their licences; and if persons are charged with pursuing that avocation without a licence, on the information of any person whomsoever, the proceedings are carried before a Justice of the Peace, without any reference to the office, except that half the fine, if any be imposed, is transmitted to the Board in London, the other half being given by law to the informer. This share of the fine, it is conceived, may operate as a sufficient inducement to the country officers of other revenue establishments to enforce the laws relative to hawkers and pedlars; and if such country officers were specially instructed for this purpose, it would wholly supersede the necessity of the present establishment of riding surveyors. It also appears to your Committee, that the whole of the business of the present office might be transacted by the commissioners of stamps, with only the addition of one or two clerks; and the licences in the country might be delivered out by the distributors of stamps, with the same allowance of poundage as is made to those distributors in other cases; and thus the whole expence of this office might be saved, without any detriment to the public service.

July 19th, 1797.

ELEVENTH REPORT.

HACKNEY-COACH-OFFICE.

THE hackney-coach-office partakes both of the nature of a revenue-office and an office of police; first, in granting licences and receiving the duties thereupon; and secondly, in regulating the conduct of the hackney-coachmen and chairmen, and in hearing and determining any complaint that may be made.

§ 1.

The office consists of five commissioners and a receiver, appointed by warrant from the Lords of the Treasury, a registrar, solicitor, house-keeper, three messengers, two street-keepers, a surveyor or measurer, &c. at an annual charge, in salaries, of 1,515*l.*; adding thereto the incidental charges, which, in 1796, were 741*l.* 19*s.* 4*d.* The total expence amounted in that year to 2,256*l.* 19*s.* 4*d.*

There are no reversionary appointments in this department.

Your Committee have also annexed an account of other places and emoluments holden under Government by any of the officers in this department.

The Commissioners represent their duty to be, that they, or three of them, attend one or two Boards in a week to licence and regulate hackney-coaches and chairs, and also to hear and determine complaints, and on other occasional days to examine accounts, and settle other business of the office. They state it to be their practice, whenever licences are granted, to inquire into the character and situation of life of the persons applying for them; and that they are granted only to such as have been accustomed to be employed as coachmen, or to be the keepers of stables.

The person who holds the office of receiver and registrar attends daily at the office on all days except holidays, and the solicitor, on every board day, when he conducts the proceedings on the complaints made, and on other days enters the convictions and acquit-

for all which business his bills usually amount to about 100l. per annum; and it is stated that he has no other emolument from his office, except what may occasionally arise from payments by hackney-coach owners and drivers for warrants granted by the Commissioners to enforce payment of rent, and fines imposed and remaining unpaid.

The annual gross receipt of this revenue appears to be, for one year ending the 5th January, 1797, 26,200l.; no other fees are paid in the office, except one shilling for the registering the number and place of abode of the master of every cart, car, or dray, within the bills of mortality, as directed by the 18th Geo. II. which is distributed equally between the commissioners and the keeper and registrar of such entries, and, on an average, is about equal to what each commissioner pays for taxes, making his salary a net 200l. a year.

§ 2.

There has been no increase or diminution in this office since 1782, except 20l. per annum added to the receiver's salary, for the extra trouble occasioned by the new duty of 13l. on each hackney-coach, by the act of the twenty-fourth year of his present Majesty.

§ 3.

It has appeared to your Committee to deserve consideration, 1st, whether this office might not be easily consolidated with that of the hawkers and pedlars, if it should be thought proper to continue that establishment, in which case it might also be, perhaps, sufficient to employ three commissioners for managing both sorts of duties, or, 2dly, whether (in case the business of the hawkers' and pedlars' office should be transferred to the stamp office) the licences might not in that case be granted without inconvenience by the stamp office, especially as the number granted annually is not very considerable, there having been only ninety-one granted in the year 1796.

The necessity of making bye laws does not appear to have existed for many years past, the latest bearing date in 1771; and if a necessity should arise for making any such in future, it may be easily made the subject of a special statute for the purpose.

With regard to the jurisdiction which the present commissioners exercise, the powers originally given them have been gradually extended by successive statutes to the Aldermen of London, the Justices for Middlesex and Surrey, and afterwards to those of Kent and Essex. Your Committee have annexed a detailed account of the

adjudications made by the Commissioners in 1796; but they also find upon inquiry, that the several public offices recently established are at present referred to in these cases, and the facility of speedy redress there is obviously greater, inasmuch as the Board of Commissioners meet only once or twice a week, whereas these magistrates are by law obliged to a daily and hourly attendance.

In whichever way the wisdom of Parliament may ultimately think fit to reform this department, the present expence which it occasions to the public seems to admit of material retrenchment.

THESE duties are of two sorts, namely, in the pound, imposed by Stat. 7 Geo. 1. cap. 27. for the benefit of His Majesty to make such a deduction to be made from pensions, and also from salaries, fees, and wages payable for, or in respect of offices of profit, granted or derived from the Crown; and the duty imposed by Stat. 22 Geo. 11. cap. 22. of one shilling in the pound upon the yearly value or amount of all salaries, fees, and perquisites, incident unto or received for or in respect of all offices and employments of profit in Great Britain, and the like upon all pensions and other gratuities exceeding the value of 1000. per annum, payable out of any revenue belonging to His Majesty, in Great Britain, computing the profits of offices as they were rated to the last land-tax.

The Commissioners of Accounts, in their inquiries into this branch of the revenue, proceeded with a view to the balance of public money, which might appear to be in the hands of public accountants, and advised, that the payment of all revenues into the Exchequer should be accelerated. The following statements will shew in what particulars the collection of these duties has undergone any alteration since the period when those inquiries were made.

1. In the second report of the Commissioners of Accounts, it appears, that the receiver of the six-penny duty had in his hands a balance of 6,881. 7s. 11d. when he returned his accounts upon the 8th of December 1780; in which accounts the receipt of that year between the 25th of January and 15th of December was stated to be 42,641. 4s. 11d. gross produce, subject to a deduction of three-pence per pound for his salary, which for that year amounted to 271. 1s. 6d. and 100. by a warrant for the incidental charges attending the execution of his office; and of 201.

TWELFTH REPORT.

DUTIES ON PENSIONS, SALARIES, FEES, &c.

THESE duties are of two sorts, namely, the duty of six-pence in the pound, imposed by stat. 7 Geo. I. cap. 27. sec. 19. enabling His Majesty to cause such a deduction to be made from pensions, and also from salaries, fees, and wages payable for, or in respect of offices of profit, granted or derived from the Crown; and the duty imposed by stat. 31 Geo. II. cap. 22. of one shilling in the pound upon the yearly value or amount of all salaries, fees, and perquisites, incident unto, or received for or in respect of all offices and employments of profit in Great Britain; and the like upon all pensions and other gratuities exceeding the value of 100l. per annum, payable out of any revenue belonging to His Majesty, in Great Britain, computing the profits of offices as they were rated to the last land-tax.

The Commissioners of Accounts, in their inquiries into this branch of the revenue, proceeded with a view to the balances of public money, which might appear to be in the hands of public accountants, and advised, that the payment of all revenues into the Exchequer should be accelerated. The following statements will shew in what particulars the collection of these duties has undergone any alteration since the period when those inquiries were made.

§ 1.

1. In the second report of the Commissioners of Accounts, it appears, that the receiver of the six-penny duty had in his hands a balance of 6,881l. 7s. 11d. when he returned his accounts upon the 8th of December 1780; in which accounts the receipt of that year between the 5th of January and 16th of December was stated to be 45,646l. 4s. 11d. gross produce, subject to a deduction of three-pence per pound for his salary, which for that year amounted to 571l. 1s. 6d. and 100l. by a warrant for the incidental charges attending the execution of his office; and of 50l.

for fees to the auditor of the imprests; and of the farther sum of 33l. for other smaller fees for quietus on his annual accounts. The receiver of this duty had then no stated times of payment into the Exchequer, except that in March or April every year he paid in the balance then in his hands of his last year's collection.

Upon the return made to your Committee by the present Receiver-general, it appears, that the receipt of this duty, from the 5th of January 1796, to the 5th of January 1797, amounted to 47,244l. 11s. 7 $\frac{1}{4}$ d.; and that he paid the principal part of that revenue into the Exchequer by monthly payments, between the 26th of January and the 14th of December 1796; and that the balance of his account, amounting to 1,525l., was paid into the Exchequer on the 2d of January last; and that on the close of the account on the 9th of January, there appeared to be due to him from the public the sum of 1l. 12s. 2d. After this period, and prior to the 29th of April last, his receipt was 12,411l. 8s. 1 $\frac{1}{4}$ d., of which 12,000l. has been paid into the Exchequer by monthly payments.

The present receiver farther states, that he executes his office in person; that he is allowed by a Treasury warrant 100l. per annum for an office, a clerk, stationary, and incidental expences, besides the three-pence per pound on all money paid into the Exchequer; and that he has no other fee or allowance whatever; nor are there any other expences incident to the receipt of this revenue.

2. It appears from the same report of the Commissioners of Accounts, that the receiver of the one shilling duty had a balance of 2,050l. 15s. 7d. in his hands on the 20th of October 1780; up to which time, from the 5th of April, his accounts were returned. In that period the gross produce was stated to be 14,734l. 19s. 3d., out of which was to be deducted three-pence per pound salary, and a fee of 50l. to the auditor of the imprests. The receiver of this duty made his payments every quarter into the Exchequer, and paid in his balance once a year.

The present Receiver-general of the one-shilling duty states, his receipt of one year, from the 5th of January 1796 to the 5th of January 1797, to have been 26,748l. 3s. 8 $\frac{1}{2}$ d., which was paid by quarterly instalments into the Exchequer; and that his balance is always paid in previous to the 5th of January of each year. Of the present year's receipt the sum of 3,500l. was paid into the Exchequer on the 30th of March; several sums have been since received by him, and the balance in his hands, on the 29th of April, was 8,774l. 7s.

It appears therefore to your Committee, that the only effect produced by the observations of the Commissioners of Accounts is this, that the Receiver-general of the six-penny duty has regularly paid the product of his receipt, by monthly instead of irregular instalments, into the Exchequer; but that the system of holding the public money in the hands of the receivers of both sorts of duties, within certain limits of time, continues to exist.

§ 2.

Your Committee have annexed lists of the offices, &c. out of which each of these duties is collected.

If the collection of these duties ought to be continued, to which the Commissioners of Inquiry strongly object, your Committee think that it would be proper in this, as in every other instance of the receipt of public money where it is practicable, that it should either be paid weekly into the Exchequer, or that an account should be kept by these receivers at the Bank of England. For though the temporary balances of these accounts may be comparatively small, yet the aggregate of such balances is of sufficient magnitude to deserve attention; and it is desirable that one strict and uniform principle of economy and security should pervade the whole collection of the revenue. There are, however, some circumstances peculiar to each of these duties, which require to be separately noticed. The six-penny duty is not imposed absolutely, but the statute granting it operates only by enabling His Majesty to cause this deduction to be made; and it appears to your Committee, that a discretionary power has been exercised accordingly, by dispensing with this deduction under the authority of the Treasury; and your Committee refer to the several instances enumerated in the Appendix. There appear to be six different sets of pensions payable at the Exchequer, of which the total amount, at July 1796, was 79,715*l*.

The appointment of the Receiver-general of the one-shilling duty also stands in some respects upon a ground peculiar to itself; for his office was established under the stat. 32 Geo. II. c. 33. chiefly to avoid the expences of passing a multiplicity of accounts before the auditors of the imprests; and as the fees taken by the auditors on such accounts have been since abolished by stat. 23 Geo. III. c. 82. it appears to your Committee, that the cause of the appointment of the receiver having so far ceased, the office itself might probably be abolished hereafter, without detriment to the public service; and that the amount of the duty deducted might be kept, or

paid into the Exchequer, in the first instance, according to the original provision made when this duty was first granted.

Upon these duties, however, and also upon the land-tax, as levied upon offices paid by the public, your Committee entirely concur in opinion with the Commissioners of Inquiry, "That they are very little calculated to answer the purpose of revenue for which they were intended; for in those cases, where the salaries are too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction; but the common mode of taxing them serves unnecessarily to multiply the number of receipts and payments, by taking back with one hand what has just been given with the other, diminished too in its progress by the charge of collection. In other cases, where salaries are avowedly no more than sufficient, such reductions only recoil upon the public, by creating new claims to consideration, which must in justice be satisfied."

The remuneration and compensation held their office by and from the crown: and the receiver is appointed by the Treasury upon the nomination of the Archbishop and Bishops. The remuneration has no salary, but derives his profits from ancient fees, &c. The comptroller, who acts by deputy, has a salary of 150l. per annum; and the receiver 100l. for himself, and 20l. for a clerk.

This revenue for 1795 and 1796 amounted in the whole to 8,042l. 14s. out of which salaries, amounting for the two years to 1,440l. were paid; and it is represented to your Committee, that the residue of each year's receipt was annually paid by the receiver into the Exchequer, at the disposal of their Lordships the Bishops, and the trustees under the act, for the purposes of Queen Anne's bounty.

No increase or diminution has taken place, since 1782, in the number or amount of salaries, fees, and emoluments in this office, excepting a grant of 150l. a year to the receiver, payable by virtue of a warrant under the great seal, July 30th 1791, over and above his salary of 100l. per annum, and in addition to the sum of 150l. per annum granted to the same officer in 1782, as a reward for the publication of *Liber Regis*.

Your Committee observing, that upon this establishment there is the present sinecure office, viz. that of Comptroller; are of opinion,

THIRTEENTH REPORT

FIRST FRUITS.

THE first fruits is an appropriated revenue for the augmentation of small livings, under Stat. 2 and 3 Ann. c. 11. and 1 Geo. 1. c. 18.

§ 1.

The present establishment consists of, the remembrancer, the comptroller, the receiver, and two clerks.

The remembrancer and comptroller hold their offices by grant from the crown: and the receiver is appointed by the Treasury upon the nomination of the Archbishops and Bishops. The remembrancer has no salary, but derives his profits from ancient fees, &c. The comptroller, who acts by deputy, has a salary of 150l. per annum; and the receiver 100l. for himself, and 20l. for a clerk.

This revenue for 1795 and 1796 amounted in the whole to 9,045l. 14s. out of which salaries, amounting for the two years to 1,440l., were paid; and it is represented to your Committee, that the residue of each year's receipt was annually paid by the receiver into the Exchequer, at the disposal of their Lordships the Bishops, and the trustees under the act, for the purposes of Queen Anne's bounty.

§ 2.

No increase or diminution has taken place, since 1782, in the number or amount of salaries, fees, and emoluments in this office, excepting a grant of 150l. a year to the receivers, payable, by virtue of a warrant under the sign manual, July 30th 1791, over and above his salary of 100l. per annum, and in addition to the sum of 150l. per annum granted to the same officer in 1782, as a reward for the publication of Liber Regis.

§ -3.

Your Committee observing, that upon this establishment there is one patent sinecure office, viz. that of Comptroller; are of opinion,

PARLIAMENTARY

that upon a future vacancy, such an office upon such an establishment ought to be abolished.

TENTHS.

THE gross produce of the tenths, after the annual payment of a sum of 15*l.* 16*s.* 3*d.* to the Dean and Chapter of St. Paul's, usually amounts to about 9,900*l.*

§ 1.

The establishment for the collection of the tenths, consists of the receiver, appointed during His Majesty's pleasure, with a salary of 300*l.* per annum, by patent, besides 6*d.* for every acquaintance, as directed by act of Parliament, amounting to about 120*l.* per annum. A farther sum, amounting upon an average to 205*l.* per annum, is allowed for office, clerks, and incidents, making the total charge upon the funds 505*l.* per annum.

§ 2.

No increase or diminution has taken place, in the number or amount of the salaries, fees, or emoluments belonging to this establishment, except that the receiver, who was formerly permitted to keep the balances in his hands for a considerable time, after he had received the same, was directed, in or about the year 1788 or 1789, to pay his balances into the Exchequer on or before the month of October in each year. But ever since the appointment of the present receiver in December 1791, the amount of all these sums, which are principally received between the middle of April and the last day of May, has been paid into the Exchequer on or before the 10th or 11th of June in each year, being the very day, or the day after, the accounts are closed.

§ 3.

Your Committee observing, that the expence of collecting the tenths does not much exceed one twentieth of the annual receipt; whereas the expences of collecting the First Fruits, besides the fees of officers, amount nearly to one sixth of the whole receipt; are of opinion, that the royal bounty directed to so important an object as the augmentation of small livings, might be more economically administered, by reducing the establishment of the office of first fruits; or perhaps, with still better effect, by uniting in one office the management of both these funds, which are of a similar nature, and are appropriated to the same purposes, at the disposal of the same Governors.

1791-1797.

FOURTEENTH REPORT.

EXPENDITURE OF THE PUBLIC REVENUE.

THE civil and military establishments, under which the expenditure of the public revenue is administered, are numerous and various. But your Committee have professed to begin their inquiries with such only as have been previously examined or noticed by the Commissioners of accounts, or of inquiry. And of this description, the duration of their powers as a Committee has only enabled them to report upon the following:—1. The Bank of England, and South-Sea Company, so far as they have the management of the public debt; 2. The Treasury; 3. The offices of the three Secretaries of State; 4. The Admiralty, Navy Board, Navy Pay Office, and Marine Pay Office; 5. The Transport Board; 6. The War Office, the Pay Office, and the Office of Comptroller of Army Accounts; 7. The Barrack Office; 8. The Ordnance:—In this list they have included the departments for barracks and transports, as having recently branched off from some of the others which have come under their consideration:—But time has been wanting to enable them to extend their inquiries to the dock-yards—the office of sick and wounded seamen—the victualling office—the naval and victualling departments established in foreign and distant parts;—Or to enter upon the examination of many other public departments, not reported upon by the Commissioners of Accounts, or of Inquiry; namely—the Privy Council Office—the Stationary office—the Mint—the Crown Lands, Woods, and Forests—Chelsea and Greenwich Hospitals—the Courts of Westminster Hall—and the Civil Government of Scotland, &c. &c.

THE BANK OF ENGLAND, AND SOUTH-SEA COMPANY.

UNDER the head of public expenditure, the first object of attention which presents itself is the management of the public debt.

The Bank of England and the South-Sea Company conduct the whole of this business. Their functions, and course of proceeding in executing this duty, underwent the examination of the Commissioners of Accounts in 1783. And your Committee have, in their accustomed manner, proceeded to inquire; 1. How far the regulations proposed by the Commissioners have been since adopted; 2dly. Whether any increase or diminution has taken place since the year 1782, in either of these branches of expenditure; 3dly. What farther measures can be adopted for reducing this part of the public expenditure, without detriment to the public service.

§ I.

THE Commissioners of accounts proposed several measures upon this subject, all of which have since been carried into effect, with great benefit to the public.

They recommended, in the first place, that the accounts of the cashiers of the Bank and South-Sea Company should no longer be examined in the office of the auditors of the imprest, conceiving it to be a needless expence. And this regulation has been substantially adopted; the office of the auditors of the imprest having been since abolished, and no fees being paid to the Commissioners for auditing the public accounts, who now discharge the same duty. The fees paid to the auditors of the imprest in 1781, for passing the Bank account only, amounted to 19,682l. 3s. 8d.; and in 1784, to 20,360l. 2s. 11d.; an article of charge which, unless it had been reformed, would at this time have amounted to the double of that sum.

The Commissioners of Accounts also recommended, that the cashier of each company should transmit annually to the Treasury, an account of the receipts and payments of all annuities under their management, and of the balance of unclaimed stock and dividends. And this measure has been also carried into execution, with great practical advantage to the public. The state of these balances was represented to the Treasury in 1786, by the Commissioners for auditing the public accounts: and a loan of half a million sterling, without interest, was advanced to the public out of the unclaimed stock and dividends appearing upon these annual accounts.

The Commissioners of accounts farther recommended the adoption of some effectual plan for the reduction of the national debt itself; and various measures have been taken accordingly towards accomplishing this most important purpose.

In the first place, a sinking fund of one million, payable at the Exchequer quarterly in every year, was created in the year 1786;

to which certain annuities were directed to be added, upon the expiration of the terms for which they were respectively granted, and the whole was vested in Commissioners for reduction of the national debt: these sums were afterwards directed to be paid out of the consolidated fund, and such annuities for lives, as should remain unclaimed for three years, were added to the same sinking fund, which was nevertheless to operate no longer as a sinking fund, at compound interest, whenever the monies annually placed to the account of the Commissioners, including the original million, should amount to the sum of four millions. From this period, the annual sum of four millions was still to be applied to the same purpose; but the interest of the debt purchased thereby, and the annuities which might afterwards expire, were to remain at the disposition of Parliament.

In the year 1792, a farther provision was made by law, that when the interest of any redeemable stock is reduced, or the capital paid off by money raised at a lower interest, a sum, equal to the interest so saved, should be issued quarterly from the consolidated fund, and placed to the account of the Commissioners; the operation of this fund at compound interest is to cease, whenever the monies annually paid to the Commissioners on this account, as well as on those above stated, shall amount to three millions, exclusive of the original million, or of any additions which Parliament may direct to be made thereto, or of any sinking fund which may be created in consequence of new loans. From this period the annual sum of four millions, so constituted, is also to be applied as before directed. By the same law it was also enacted, "for the more effectually preventing the inconvenient and dangerous accumulation of debt hereafter, in consequence of any farther loans," That an annual sum, equal to one hundredth part of the capital stock created by such loans, should be paid to the Bank, and placed to the account of the Commissioners for the reduction of the national debt, without any limits to its operation short of extinguishing the whole of the public debt*.

To accelerate the effect of all the preceding measures, Parliament has additionally, in every year since 1792, uniformly applied the sum of 200,000l. ; pursuing the principle laid down in times of peace, even through a period of war, notwithstanding the neces-

* A similar plan has been since adopted, upon full consideration, by the United States of America.—See the Report of the Secretary of the Treasury of the United States of America, 16th January 1795, and act of Congress, 3d March 1795.

sary increase of public burdens ; and the practical effect which has resulted from these various measures, has been already stated by your Committee at the close of their first report.

In order, however, that the public may have a continual view of the state of the national debt, and also of its progressive reduction, Parliament has farther provided that an account of each shall be laid before both Houses annually. It has directed, that there shall be presented, within fourteen days after the commencement of every session, an account of all additions which shall have been made to the annual charge of the public debt, by the interest or annuities for or on account of any loan made after the passing of that statute, and within ten years next preceding the date of such account, together with an account of the produce, within the year next preceding, of any duties which shall have been imposed, or of any additions which shall have been made to the revenue for the purpose of defraying the increased charge occasioned by every such loan respectively ; and for the purpose of shewing the progressive reduction of the public debt, an account must also be presented on the 15th of February in every year, or if Parliament be not then sitting, within fourteen days after the commencement of the then next session, stating the sums applied by the Bank to the purchase of stock for the Commissioners, and the amount of the stock thereby purchased, and of the interest thereon ; and stating also the amount of annuities which have expired within the year ; and farther shewing the time of such purchases, and of the prices paid, and of the whole expence attending the execution of the powers vested in the Commissioners.

Such were the several measures recommended upon this subject by the Commissioners of Accounts, and such is the mode in which those measures have been executed.

§ 2.

THE increase or diminution which has taken place in this branch of expenditure since the year 1782, requires to be stated under distinct heads, so far as it regards the distinct concerns of these two companies.

BANK OF ENGLAND.

In the year 1783, the Bank of England received for managing the public debt, after the rate of 562l. 10s. per million, 112,252l. 4s. 4d.

In the year 1786, when this sum amounted to 125,699l. 6s. 6½d. a question arose upon the rate of this allowance ; and in con-

sequence of a report made by the Commissioners for auditing the public accounts, an agreement was made with the Bank, for reducing the allowance from 562*l.* 10*s.* per million, to 450*l.* per million on all the annuities, except the one million 3*l.* per cent. annuities, on which it was increased from 360*l.* to 450*l.* per million. The annual saving made by that transaction upon the amount of the public debt, as it then stood, was, 24,853*l.* 4*s.* 8 $\frac{1}{4}$ *d.*: and the total saving which the public has made by this measure, between 5th January 1786 and 5th July 1795, (being the last period to which this account has been made up and audited) amounts to no less than 233,454*l.*

The allowance to the Bank, upon the public debt, for the year 1786, when thus reduced, amounted to the sum of — — — — — £. 100,846 10 9 $\frac{3}{4}$ besides, for House expences, the farther sum of 4,000 0 0 and for the management of four millions purchased from the South-Sea Company, the farther sum of — — — — — 1,898 3 4

Total - £. 106,744 5 13 $\frac{3}{4}$

In the year 1796, the disbursements of the public to the Bank of England, were composed of various articles:

- 1. For the management of the public debt alone, at 450*l.* per million, (computing the annuities for years, whether long or short, at 25 years purchase, in order to state a supposed capital, upon which the charges for their management are to be estimated) - - - - - £. 137,189 4 1
- 2. Add to this, the farther sum issued annually from the Exchequer, and stated by the Bank to be "towards the expences of the House" - - - - - 4,000 0 0
- 3. For the management of four millions capital, purchased by the Bank from the South-Sea Company - - - - - 1,898 3 4
- 4. Upon special services in the year 1796; viz.
 - An allowance for receiving contributions to the loan of eighteen millions, at 805*l.* 15*s.* 10*d.* per million - - - - - 14,502 18 2

— And upon a loan of seven millions and a half, at the like rate - 6,003 13 2

— Also for the lottery - 1,000 0 0

Making the total issue, from the Exchequer to the Bank of England, in the year 1796, for managing the public debt and receiving contributions - £. 164,594 0 9

a sum which will certainly be much increased by the operations of the present year.

Your Committee have received from the Bank a return, as to the number of clerks added to their establishment since 1786; by which it appears, that they have been increased from 243 to 313: but the same return shews, that it is not possible to ascertain how many of this number have been added for the management of the public funds; as the return itself states, that "some of these clerks have occupations not immediately connected with the funds." Your Committee have also received a return of the holidays observed at the Bank, with the reasons for keeping the Bank shut at stated periods of the year. Both of these returns they have annexed to this report.

SOUTH-SEA COMPANY.

IN the year 1783, the South-Sea Company received, for managing their share of the public debt, an allowance which, being compounded of sums granted by different acts, and computed at different rates, cannot be estimated at any one given rate, viz. - £. 14,022 3 2

And for management on the then remaining capital of 1,919,600l. 3l. per cent. annuities 1751, being at the rate of 562l. 10s. per million - 1,089 15 6

£. 15,111 18 8

No reduction took place in 1786 with regard to this rate of allowance.

In 1796, the South-Sea Company received for charges of management on the old capital, consisting of South-Sea Stock, Old South-Sea

Annuities, and New South-Sea Annuities, the sum of	£. 14,022	3	2
And on the remaining capital of 3l. per cent. annuities 1751	802	14	10 $\frac{1}{2}$
Making in the whole	£. 14,824	18	0 $\frac{1}{2}$

Upon this latter article there are also allowances, by way of salary to the cashier, for his trouble in passing the accounts, and for sundry fees paid at the proper offices; an account of which allowances is made up triennially. For the three years ending the 5th of January 1781, it amounts to 984l. 9s. 4d.; but for the three years ending the 5th of January 1796, it amounted only to 360l. 18s.

This reduction was occasioned by the abolition of the office of the auditors of the imprest, and the regulations which have taken place respecting the fees in the Exchequer.

An alteration has also taken place in the manner of passing the accounts of the chief cashier of the South-Sea Company, namely, that his account of receipts and payments respecting these annuities is attested annually before one of the Barons of the Exchequer; but the account of fees and disbursements is only triennially transmitted by the cashier, to the office for auditing the public accounts.

Your Committee have also received from the South-Sea Company, a return of the holidays, and stated the periods of the year during which their books are shut, with the reasons for this usage.

§ 3.

WITH a view to the consideration of what farther measures can be adopted, to reduce the public expenditure upon this head of service, your Committee have directed their principal attention to the sums annually issued from the Exchequer to the Bank of England.

BANK OF ENGLAND.

1. WITHOUT dwelling upon the rate of allowance for receiving contributions to loans, or for the payments upon lotteries, your Committee have looked chiefly to the rate of compensation allowed for the management of the public debt, as being the largest in its total amount, and the most permanent in its nature. In the course of their inquiry, they have endeavoured to trace the principle

upon which these allowances have been successively granted, and the stipulations by which the public is at present bound; after which, it will be for the wisdom of Parliament, upon a full consideration of the services performed, and the compensations given, to decide upon the expediency of any farther reduction.

The allowance for management of the public debt appears to have varied considerably, at different periods of time :

	£.	s.	d.	
1714, it was at the rate of	490	10	2	
—, and on one sum	1,183	8	4	
In the year { 1726 —	360	0	0	} per million
1731 —	450	0	0	
1742 —	562	10	0	

And in 1786, as your Committee have already stated, it was reduced to 45ol. per million. In fixing upon these rates, it appears that the rate of 36ol. per million was chosen, in 1726, upon the express ground of its being a reasonable compensation for the charges of management. In the instances of 1714 and 1742, the statute gives the compensation, not upon any such professed reason, but in the form of a fixed salary to the cashier and accountant of the Bank for their personal service. And when the commissioners for auditing the public accounts investigated this matter in 1786, they were, upon full deliberation, of opinion, that 36ol. per million, even according to the then amount of the public debt, was a very sufficient compensation. The arrangement, however, was made, in 1786, at the rate of 45ol. per million; and this stipulation was afterwards confirmed in the year 1791, by a statute, establishing not only the rate of management at 45ol. per million, but also the practice of estimating annuities for terms at twenty-five years purchase, upon the footing of the debt as it then stood. Since the year 1791 the case is different, and no such stipulations exist; all the subsequent loan acts, and those for funding Exchequer, Navy, and Victualling Bills, have left the contract open, uniformly reserving a power to the Treasury to make any such compensation as should be just and reasonable.

In comparing the extent of the services performed, and the compensation given, it will certainly be proper to advert to the growing amount of the public debt: but at the same time it must always be kept in view, that upon an establishment already formed, there is no reason for supposing that the actual disbursements will always increase in exact proportion with the increased amount of the transferable capital: and it must be also remembered, that the commissioners

for auditing the public accounts have stated it as their opinion, that the business might be transacted at the Exchequer, as it was formerly, (or even by a separate office established for the purpose,) at a sum less than one-third of the present charge; that the Bank, over and above the present charges of management, are accustomed to receive allowances from the public, at the rate of 805*l.* 15*s.* 10*d.* per million, for receiving contributions for loans; 1,000*l.*, or sometimes more, for contributions to the lottery; and that they have the benefit of holding the amount of all the monies issued for half-yearly dividends, during such portion of each half year as they may not happen to be demanded; besides having the custody of cash for the navy and army services, in consequence of the several laws made for regulating the offices of Treasurer of the Navy, and Paymaster-general of the forces.

Your Committee, therefore, upon reviewing these circumstances in the present times, and without questioning the propriety of the arrangement made in 1786, when the public debt was so much inferior in amount, cannot forbear to state it as a question still deserving the attention of Parliament, Whether a farther reduction of expence cannot and ought not to be made upon this branch of the public expenditure?

SOUTH-SEA COMPANY.

IT will also be for the wisdom of Parliament to decide, whether any farther reduction can or ought to be made in the rate of allowance to this company, upon the small portion of the public debt which is under its management. The annexed return will explain the constitution of this company, and the present state of its property.

The Commissioners for auditing the public accounts, seem to have considered the allowance of 562*l.* 10*s.* per million, in this case to stand upon the same footing as that of the Bank, which has been since reduced.

And in the Report of the Select Committee upon the public income and expenditure in 1786, a similar expectation seems to have been held out.

It may also deserve consideration, at some future period, whether a farther saving might not be procured for the public, if the South-Sea Company could, by the consent of the proprietors, be dissolved; as happened in the recent instance of the million bank; in which case the management of that part of the public debt which consists in South-Sea annuities, might be transferred to the Exchequer, or to

the Bank of England, in the same manner as Parliament has recently transferred to the Bank the management of that part of the public debt which was previously under the management of the East-India Company.

It may also become a question of great importance to the public interest, if the South-Sea Company should prefer the continuance of its present corporate capacity, whether it may not be enabled, under its present charter, to lessen the public burdens, by taking under its management any future augmentations of the public debt, and transacting the necessary transfers and payments of dividends, at a lower rate of allowance than the Bank of England may at any time be willing to accept.

July 19th, 1797.

His office underwent very material alterations in 1782, with respect to the arrangement of the business, and the amount of the salaries, and the Commission of the Treasury included their report in June 1782, by observing, that little was then wanted for its completion and improvement. All the reports of these Commissioners were referred, by order of His Majesty in Council, in October 1789, to a Committee of Privy Council, and the consideration of the measures recommended in this department was referred by that Committee to the Lords of the Treasury in January 1791, and in pursuance of a report from that Board on the 18th of June 1793, certain regulations were established on the 21st of the same month, by order of His Majesty in Council.

It appears by that document, that most of the suggestions of the Commissioners were directed to be carried into execution, and particularly that the receipt of fees was as since the regulations of 1752, had continued to be received by certain inferior officers, for their own use, was abolished; the mode of accounting for them removed; the fee fund charged with the contingent expenses as well as the salaries of the office, the civil list being to supply the deficiency, or to receive the surplus; the few situations which were either sinecures, or executed by deputy, were directed to be abolished, or rendered efficient, upon the demise of the present possessor, and the salaries of others directed to be reduced upon the same contingency.

The Board of Treasury objected to the proposed regulation of making one of the secretaries permanent, with a reduced salary, and excluding him from Parliament; to that for obliging the officers of the Treasury to take an oath of fidelity, and to enter into a bond for their true and faithful demeanour in office; and to the suggestion that the fees should not be remitted, except by order of the Board, and that only in compassionate cases. Your Committee

FIFTEENTH REPORT.

TREASURY.

THIS office underwent very material regulation in November 1782, with respect to the arrangement of the business, and the amount of the salaries; and the Commissioners of Inquiry concluded their report in June 1786, by observing, that little was then wanted for its completion and improvement. All the reports of these Commissioners were referred, by order of His Majesty in Council, in October 1789, to a Committee of Privy Council, and the consideration of the measures recommended in this department was referred by that Committee to the Lords of the Treasury in January 1792; and in pursuance of a report from that Board on the 18th of June 1793, certain regulations were established on the 21st of the same month, by order of His Majesty in Council.

It appears by that document, that most of the suggestions of the Commissioners were directed to be carried into execution, and particularly that the receipt of such fees as, since the regulations of 1782, had continued to be received by certain inferior officers, for their own use, was abolished; the mode of accounting for them improved; the fee fund charged with the contingent expences as well as the salaries of the office, the civil list being to supply the deficiency, or to receive the surplus; the few situations which were either sinecures, or executed by deputy, were directed to be abolished, or rendered efficient, upon the demise of the present possessors, and the salaries of others directed to be reduced upon the same contingency.

The Board of Treasury objected to the proposed regulation of making one of the secretaries permanent, with a reduced salary, and excluding him from Parliament; to that for obliging the officers of the Treasury to take an oath of fidelity, and to enter into a bond for their true and faithful demeanour in office; and to the suggestion that the fees should not be remitted, except by order of the Board, and that only in compassionate cases. Your Committee

think it proper to express their concurrence in these objections, and in the reasons upon which they are grounded. The propriety of continuing the allowances for extraordinary services to Mr. Chamberlain, the then solicitor, is no longer a subject for discussion, that gentleman being now removed to another office; but your Committee approve of the arrangement made upon the appointment of his successor, and are of opinion, that the increase of his salary is no more than an adequate compensation for his being prohibited from making any charge for extraordinary services, and from engaging in any private business as a solicitor. Of the propriety of reducing the number of chief clerks from four to three, your Committee are unable to judge, as it must depend upon the state of business in the office, which appears of late to have been considerably increased; but they strongly recommend, in future, an adherence to the plan laid down by the Commissioners, of superannuating, upon a part of their salary, such officers as have, through age or infirmity, become inefficient. The appointment of four extra messengers to discharge a part of the duty formerly performed by the Exchequer messengers, is also a measure, the propriety of which depends upon the same considerations.

The establishment, as settled by the Order in Council in June 1793, exceeded that proposed by the Commissioners as follows:

Secretary to continue at 3,000l. per annum, in-	£.	s.	d.
stead of 2,000l. as proposed	1,000	0	0
Principal clerk of the revenue, not consolidated			
with fourth chief clerk	700	0	0
Increased allowance to senior clerk of fourth division on account of increase of business	50	0	0
Ditto, - - to clerk of minutes	50	0	0
Assistant to keeper of papers	30	0	0
Additional servant to housekeeper	30	0	0
Supernumerary clerk	90	0	0
Increase to principal revenue clerk	100	0	0
Four extra messengers	218	8	0
	£. 2,268	8	0
Deduct reduction of allowances not proposed by Commissioners	150	0	0
Total difference	£. 2,118	8	0
Exclusive of the different arrangement of the emoluments of the solicitor, and of the amount of the New-year's gifts, not abolished.			

A part of this difference arises from reductions not agreed to, on which your Committee have already stated the grounds for forming an opinion; and a small part only from an increase of the establishment, or of the established salaries. All other reductions proposed by the Commissioners were, as has already been stated, directed to be carried into execution.

§ 2.

The account of this office, given in detail by the Commissioners of Inquiry, relates to the year 1784. As the regulations of 1782 only took place in November 1782, no complete account for that year could be procured; and as it appears that no addition was made to the establishment, except an augmentation of the allowances of two clerks, to the amount of 200*l.* per annum, between that period and the year 1784, your Committee have thought proper to take that account, in order to compare it with the present state of the office. The establishment of the Treasury appears to have consisted, in 1784, of five Lords Commissioners, two joint secretaries, four chief clerks, six senior clerks, six junior clerks, a minute clerk, two copying clerks, one principal clerk with six assistants for the revenue department, one receiver of fees, one keeper of papers, two solicitors, one assistant solicitor, one chamber-keeper, four Exchequer messengers, one Custom-house messenger, one ranger of books and bag-bearer, one housekeeper, one housekeeper to levee rooms, one doorkeeper; besides which there were five extra clerks and three extra messengers employed, and three clerks superannuated upon part of their salaries.

In January 1797, the establishment of the office had been increased in point of number, as follows:

- 3 Clerks for the care of bills of exchange.
- 1 Clerk as deputy-keeper of the papers.
- 1 Assistant to the clerk of the minute.
- 1 Extra clerk,
- 4 Messengers.

And in lieu of five extra clerks,

- 5 Additional clerks had been put upon the establishment.

Various additions had also been made to the salaries of different officers, which are specified in the annexed paper, together with the reasons of such additions, and of the reductions which were made in other instances. As the great increase of business is stated to have been the reason of most of those additions, your Committee called for the Treasury minute of the 7th of January 1797, by which the increase of establishment was directed, and also for an account of

the number of papers registered for the consideration of the Board from 1782 to 1796, both inclusive, in order to judge in some degree of the validity of that reason, both at the date of that minute, and in the antecedent period.

It will appear from the latter document, that the number of papers registered, which had varied before the war from 2,283 to 3,012 per annum, rose in 1794 to 3,478, in 1795 to 4,764, and in 1796 to 4,830; a circumstance from which it may be presumed, that so great an increase of business may have justified an increase of salary in proportion to the addition of labour, and may have required some addition to the number of persons employed in performing it.

	In 1784.			In 1796.		
	£.	s.	d.	£.	s.	d.
The whole expence of the office in the two years to be compared was	Rep. Com. Inq.			Appendix (C).		
	39,139	11	5½	40,764	14	8½
From which should be deducted such part of the taxes as are paid by the officers, and not repaid to them, as it forms, under some other description, a part of the public revenue	Rep. Com. Inq.			Appendix (C).		
	Appendix, No. 47.					
	2,243	6	0	2,212	0	0
Of the gross sum above stated, there was charged	Rep. Com. Inq.			Appendix (C).		
On the civil list	21,837	8	7½	18,019	7	4½
On the fee fund	13,289	18	0	*18,543	2	4
On the customs	2,310	16	8	3,011	0	0
On New-year's gifts and perquisites	1,701	8	2	1,191	5	0
	£. 39,139	11	5½	40,764	14	8½

* N. B. The amount of the fee fund, in 1796, was only 11,563l. 3s. 1d. the deficiency of 6,979l. 19s. 2d. became therefore a charge on the civil list, and made the whole sum paid thereby 24,999l. 6s. 7d.

The distribution of the foregoing sum was as follows :

	Rep. Com.	Inq.	Appendix (C).
Salaries of the establishment	£. 33,412	16 8	34,268 18 0
New-year's gifts and perquisites	1,701	8 2	1,191 5 0
Salaries and allowances paid out of contingent bill	801	0 4½	343 2 6
Coals and candles, included in 1784 in the allowance to the chamber-keeper	—	—	199 4 4
Taxes re-paid to the officers out of the fee fund and civil list in 1784, out of the fee fund only in 1796	1,355	9 4	1,308 0 0
Other incidents	613	10 3	*1,623 3 10½
Stationary	1,255	6 8	1,831 1 0
	£. 39,139	11 5½	40,764 14 8½

Your Committee think it proper to remark, that the whole of this expence is not to be considered as permanent. In pursuance of the Order in Council in 1793, and of the minutes of appointment since that time, the following deductions ought to be made :

Increase to senior clerk on account of the war	£. 100	0 0
Ditto to clerk of department of customs	50	0 0
To clerks of bills of exchange during war	150	0 0
Temporary allowance to Mr. Winter	100	0 0
Ditto - - - Mr. Royer	200	0 0
Keeper of papers salary, to be reduced	300	0 0
Deputy keeper of papers	60	0 0
Sinecure solicitor	200	0 0
Bagkeeper, to be reduced	40	0 0
Chamberkeeper, ditto	50	0 0
Housekeeper, ditto	30	0 0
	£. 1,280	0 0

To this should be added the reduction in the price of stationery, which at 40l. per cent. on the expence in 1797 would be

930 0 0

£. 2,210 0 0

* The amount of the incidents, on the average of 1794 and 1795, was only 1,098l. 10s. 11d.

The allowances to superannuated clerks and messengers, to the amount of 719l. 15s. 6d, will also fall in; but as they will probably be replaced by similar allowances, as occasion may require, no notice is taken of them amongst the expected reductions.

Your Committee are farther of opinion, that all emoluments received under the name of New year's gifts, which are paid by other offices to different persons in the Treasury, and are therefore ultimately a burden upon the public revenue, ought to be discontinued, but that reasonable compensation should be given to all persons interested in the receipt of the same, whose situation in the office, or the amount of whose salaries may require it; and also, that if the business of the office should in future experience any material or permanent decrease, such additions as have been made to the number or salaries of the officers, in consideration of the increase of business, ought to be discontinued; and that care ought to be taken to reduce the incidental expences (particularly that of messengers' journeys, which appears increased in a very large proportion) within as narrow limits as the exigency of the public service will admit.

The total amount of what the officers on this establishment received from situations in other departments, in 1784, is stated to have been 7,439l. 16s. 3d.; to which should have been added for the year 1784, 1,897l. 15s. 1d.; being the income of the First Lord of the Treasury as Chancellor of the Exchequer, which is not included in the above sum; making together 9,337l. 11s. 4d. In the year 1796, the total received by the several officers of the Treasury from their situations in other departments, was 16,088l. 19s. 7d.; being an increase of 6,751l. 8s. 3d.; the greater part of which arises from the offices of Warden of the Cinque Ports, and Clerk of the House of Peers, now respectively holden by the first Commissioner, and by one of the Secretaries. But your Committee forbear making any observations upon this circumstance, with respect to this particular department, as they intend to submit to the House, at the close of their Reports, some general remarks which have occurred to them, upon the subject of allowing the same person to hold several offices, a practice which has long prevailed in all the departments to which their attention has been directed.

July 19th, 1797.

SIXTEENTH REPORT.

SECRETARIES OF STATE.

§ 1.

IN proceeding to inquire into the offices of His Majesty's Principal Secretaries of State, your Committee have thought it their duty to examine, in the first place, what regulations had been recommended by the Commissioners appointed by 25 Geo. III. c. 19, and what measures had been taken in consequence of their recommendations. They find that these Commissioners so appointed, did, on the 11th of April 1786, conclude a report on these offices; and that the regulations proposed by them for the better conduct and management thereof were:

1. That of the two under Secretaries of State in each department, one should be permanent in the office, the other nominated by the principal Secretary of State for the time being, to act confidentially under him.
2. That every officer and clerk in these departments should take an oath of Secrecy and fidelity, and give security, to the amount of thrice his annual salary, for his faithful demeanor.
3. That no deputies should be allowed in the menial offices.
4. That the offices of the two Secretaries of State and the paper office should be brought under one roof, and that there should be apartments therein for the constant residence of one of the clerks, and of the chamber-keeper; and that the Secretaries of State and their under secretaries should have the means of access thereto at all times.
5. That all payments, fees, perquisites, and gratuities should form a common fund, in the hands of the chief clerk of each department, out of which all salaries, and every other attendant expence, should be paid quarterly; that any deficiency should be made good out of the civil list, and that the chief clerk should make up his account annually, on oath.

6. That the supply of stationary should be regulated and re-trenched.

7. That the messengers' bills for the home department should be examined and comptrolled by the clerk of the cheque, and, upon his certificate, paid by the Chamberlain regularly, and without deductions.

8. That the clerks should not be agents for ministers and consuls abroad, as by such means the agency and control of such accounts, from the avocations of the Secretary of State, might frequently center in one person.

9. That no officer on these establishments should execute any business for the public on commission.

10. That the clerks in each department should be reduced to nine, including the chief clerks, instead of eleven in the home and ten in the foreign department, and exclusive of an under secretary and three clerks in the plantation branch of the home department.

11. That one of the two chamber-keepers should be abolished in the home department. That the offices of keeper of state papers, collector and transmitter of ditto, and secretary of the Latin language, should be abolished, as sinecures; continuing, however, the incomes to the present possessors during their lives. That the offices of the Gazette writer and his deputy should also be abolished, and the duty be performed by the chief clerk in each department.

12. That measures should be taken for compelling military officers to take up their commissions, on penalty of double fees after three months notice, and avoidance of the commission on neglect for three months after second notice.

13. That the principal Secretaries of State, under secretaries, chief clerks, and chamber-keepers, and all other persons employed in those offices, should have fixed salaries in lieu of every species of emolument, except the perquisite of franking newspapers in Great Britain.

14. That the under secretary for the plantation department should have no allowance for attending the Committee of Privy Council.

15. That all taxes should be taken off, by law, from all salaries, and till then, be paid out of the general fund. That the establishment should be paid by salaries proportionate to the several offices, and adequate to the duties; and that all additional sinecures, pensions, and other emoluments, should be abolished.

16. That a known and certain provision should be allotted to officers retiring from age or infirmities.

17. That all pensions granted upon retiring from any public office, should be suspended during the re-appointment to such office, or appointment to one of equal value.

18. That the salaries of vacant offices should be a saving to the public, and not an increase of emolument to any individual in the office.

19. And lastly, they proposed a scheme of establishment for the two offices, according to the principles and suggestions above stated, to the payment of which they propose to appropriate, in the first instance, all the fees and gratuities received in these offices, together with the profits from the London Gazette, the allowances from the Post-office revenue, from the Irish concordatum fund, and from the East-India Company; and that the remainder should be made good out of the civil list, in aid of which they proposed that the balance of the fund should be carried, if in any year it should exceed the expence of the office.

The Report of the Commissioners of Inquiry having been referred to the Secretaries of State, by the Committee of the Lords of the Privy Council, the three principal Secretaries of State (the office of Secretary of State for the war department having been created on the 11th July 1794) did, on the 23d of February 1795, report their opinion thereon, as may be seen at large in the Appendix to this report.

For the purpose, however, of bringing the whole of this subject more immediately under the view of the House, your Committee think it convenient to notice shortly such of the regulations proposed as were approved, and such also as were disapproved by the Secretaries of State.

1. The Secretaries of State deemed it inexpedient that any alteration should be made as to the permanency of one of the under secretaries of state in each office, as recommended by the Commissioners of Inquiry.

2. They were of opinion that no oath of secrecy or fidelity should be taken by the several officers, as being superfluous for offices held during pleasure, and likely to attach criminality upon the most innocent conversations. That any pecuniary security was wholly unnecessary; none of the clerks, except the chief clerk, having any concern with the public money.

3. They agreed with the Commissioners in the impropriety of allowing stipends to be received out of the salaries of the menial officers, and permitting their business to be done by deputy.

4. They concurred in the propriety of bringing under one roof the two offices of Secretaries of State and the Paper-office, and in

the inconvenience which results from the separation, and from the want of some person of that department being constantly resident in the paper-office.

5. They agreed in the propriety of appropriating the fees and gratuities taken in the office, towards the discharge of the expence of the establishments; that all deficiencies should be supplied by quarterly issues from the Treasury: and that the chief clerk in each department, being constituted receiver and paymaster, should make out his account annually on oath.

6. They stated, that the patent* for supplying the home and foreign departments with stationary, would expire in 1796, and that it would then be desirable to adopt a more economical plan.

7. They stated, that the bills of the messengers for the home department are checked by one of the under Secretaries, who best can judge of the propriety of the charges, and that they are ultimately approved by the Secretaries of State. They proposed that they should continue to be so checked, and be paid quarterly by the chief clerk in each department, out of monies imprested for the purpose, or out of the general fund.

8. They did not admit that any inconvenience is likely to result to the public, from clerks acting as agents to foreign ministers or consuls.

9. But they agreed in the propriety of prohibiting any officer on these establishments, from purchasing articles for Government on commission.

10. They thought that the business of these respective offices, though not affording at all times constant employment for the clerks on the establishment, yet frequently requiring additional assistance, demanded, from motives of official prudence, rather increase than diminution of the respective establishments. They stated, that at the close of the war it will of course happen, that some part of the war department will cease, and that in the home and foreign department two clerks less in each might possibly be sufficient, and proposed to leave in that case vacancies open as they should arise, till circumstances should require addition.

11. They stated the absolute necessity of two chamber-keepers in the home as well as in the foreign department. That the office of keeper of state papers had been rendered an efficient and useful office; but that the collector and transmitter of state papers, and

* N. P.—This Patent expires on the 26th July 1797.

secretary to the Latin language, should be continued, as affording, with the writer of the Gazette, the only means which the Secretaries of State have of rewarding officers for diligence and long services. That the regulation of the Gazette was inconsistent with the duty of the chief clerks, and must therefore be left to some other person. That on the demise of the present Gazette writer, his successor should execute the duty in person, and that the deputy should take no fee not demandable by the principal. They proposed that the office of translator of the German language, which had been omitted by the Commissioners, should, at the demise of the present possessor, be suppressed.

12. They stated, that arrangements had been made which had secured the payment of fees on military commissions, and rendered the penalties proposed unnecessary. They suggested the propriety of giving a sum not exceeding $2\frac{1}{2}$ l. per cent. on the gross amount, to the officer charged with the collection, for his trouble.

13. They agreed in the propriety of giving fixed salaries to all the officers on these establishments; but refrained from giving any opinion as to the extent of salary proper for the Secretaries of State, requesting only, that, at whatever rate it should be fixed, it should, on account of the increased amount of fees during the war, have a retrospect with regard to them.

14. They stated, that the office for plantation affairs being abolished, rendered any observation upon that head unnecessary.

15. They approve of making the salaries free of all duties and taxes: but observed that, as the salaries which they proposed to give to the different officers were calculated to compensate for ordinary duties, it would be hard that other places, not inconsistent with the official attendance of meritorious officers, might not be given them as rewards for superior abilities or diligence, such as men in other situations might acquire, for the support and benefit of their families.

16. They approved of giving a decent provision to officers retiring from age or infirmities; but thought that the extent should be determined by consideration of merit and services, and not by any fixed rule.

17. They thought that the principle of suspending pensions given on retirement, or re-appointment to the same, or similar offices, was generally right, but that it might be inconvenient to lay it down as an invariable law.

18. They agreed that the salary of vacant offices ought to be a saving to the office fund.

19. Finally, they proposed a scheme of establishment for the three offices, and to appropriate to the payment of them, in the first instance, all the fees and gratuities received in the office, including Post-office allowances and profits of the Gazette; and that the remainder should be supplied from the Treasury.

On the 27th of February 1795, the Lords of the Committee of Council recommended to His Majesty to confirm such of the regulations proposed by the Commissioners of Inquiry, as appeared to be concurred in by the Secretaries of State, and likewise such farther regulations as were proposed by them; except as to what related to the vacancy of one of the under secretaries of state.

The Lords of the Committee proposed that the salaries of the principal Secretaries should be 6,000*l.* per annum clear, from the 12th January 1792, with regard to the right honourable Lord Grenville and the right honourable Henry Dundas; and with regard to the Duke of Portland, from the date of his Grace's appointment.

That the under secretaries should have 1,500*l.* per annum clear, from 5th January 1795; and that on the vacancy of one of them, the Secretaries of State should have the power of giving one third of his salary to the remaining under secretary, on account of the additional load of business.

And finally, that on the demise of the German translator, the office should not remain a sinecure; but that the Secretary of State for the foreign department should have the power of appointing a translator of foreign papers whenever he shall deem it expedient, and with such salary as he shall think proper.

On the same day His Majesty in Council confirmed the report of the Committee of Council, and ordered it to be carried into execution.

On the 15th of April 1795, the office of law clerk was, by order in Council, inserted in the establishment of the office of Secretary of State for the home department; and on the 21st of October 1795, the office of collector and transmitter of state papers was, by a similar order in council, inserted in the office of Secretary of State for the foreign department, both having been, as it is stated, by mistake omitted.

In consequence of these orders in Council, the establishment of the offices of the three Secretaries of State was fixed as follows:

The office of the home department to consist of

- A principal secretary,
- Two under secretaries,
- Twelve clerks,

A law clerk,
 A private secretary,
 A precis writer,
 Two office-keepers,
 A housekeeper ;
 with salaries amounting in the whole to £. 13,640 0 0

The office for the foreign department to consist of

A principal secretary,
 Two under secretaries,
 Twelve clerks,
 A collector and transmitter of state papers,
 A private secretary,
 A precis writer,
 Two office-keepers,
 A housekeeper ;
 with salaries amounting in the whole to £. 13,870 0 0

There were also borne on the contingent fund of the home department,

An Arabic interpreter, at	£. 80
A librarian, at	- 200
A register of felons	{ 120
and extra clerk	{ 80

amounting in the whole to - - 480 0 0

And there existed offices annexed to these two offices,

A keeper of state papers	£. 160
Three commissioners of ditto, with	
clerks, housekeeper, stationary, &c.	650
Secretary of Latin language	280
Translator of German ditto	300
Two decipherers	- 1,200

Amounting in the whole to - - 2,590 0 0

Besides the Gazette writer, his deputy, and printer, who are paid out of the profits of the Gazette.

£. 30,580 0 0

The office for the war department to consist of,

A principal secretary,
 One under secretary,
 Six clerks,

A private secretary,

Two office-keepers,

A housekeeper ;

with salaries amounting in the whole to 10,850 0 0

£. 41,430 0 0

And thirty messengers were attached generally to the three offices, with salaries of 60l. per annum each, and board wages when in waiting, or on journies in Great Britain or Ireland, at the rate of 2l. 12s. 6d. per week.

§ 2.

Such being the result of the measures adopted for the regulation of these offices, in consequence of the Report of the Commissioners of Inquiry, your Committee proceed, in the next place, to state the increase or diminution of expence which has taken place upon these establishments since the year 1782 ; noting the particulars of each variation, as they existed in 1784 and 1795.

In 1782, the office of the home department consisted of,

The principal secretary,

Two under secretaries,

Eleven clerks,

Two chamber-keepers,

One necessary woman ;

Besides an under
secretary and } for plantation affairs.
three clerks

whose salaries and emoluments amounted to £. 13,680 0 0

In 1782, the office for the foreign department consisted of,

A principal secretary,

Two under secretaries,

Ten clerks,

Two chamber-keepers,

A necessary woman ;

whose salaries and emoluments are stated
to have amounted to - £. 13,680 0 0

There was besides an Arabic interpreter,
paid out of the contingent fund of the
home department, at - - 80 0 0

And in 1782, the offices annexed to both departments were,

A keeper of state papers	-	£. 160
Three commissioners of ditto, with clerks and stationery	-	500
A secretary of the Latin language	-	280
A translator of German	-	300
Two decipherers	-	1,200
A collector and transmitter of state papers	-	500

Amounting in the whole to - 2,940 0 0
 Besides the Gazette writer, his deputy, and
 the printer, who are all paid out of the
 profits of the Gazette

£. 30,380 0 0

To these should be added the law clerk, an
 office which, though not then filled, was con-
 sidered as an existing office, payable out of the
 civil list

300 0 0

To these sums should also be added, for the
 privilege of franking newspapers to Ireland, then
 enjoyed by the clerks, but since taken away by
 25 Geo. 3. and compensated to both offices by
 an annual sum of

1000 0 0

and the receipt of the two offices will have been £. 31,680 0 0

There were also attached to the two offices then existing, sixteen
 messengers, whose gross salaries, and allowances for a horse,
 amounted to 70l. 8s. reduced by deductions to 60l. 8s. and whose
 board wages, while in Great Britain or Ireland, was, as at present,
 2l. 12s. 6d. per week.

The amount of the salaries, according to the establishment of
 the home and foreign departments in 1795, together with those of
 the officers borne on the contingent fund of the home department,
 and those of the annexed offices, was, as we have seen

£. 30,580

But, in point of fact, this sum was re-
 duced by a part of salary given up by the
 Secretary of State for the foreign
 department, amounting to

£. 2,800

And by the vacancy of one of
 the Under Secretaries of State

£. 1,000

3,800

So that the sum actually paid by the public, as the amount of salaries in these departments in 1795, was

£. 26,780 •

The gross amount of the salaries and emoluments of the several offices was

in 1782 - - - £. 31,680 0

But from this gross sum should be taken,

1st, A sum equal to twice the amount of such tradesmen's bills, for coals, candles, turnery, &c. as became due in the home department in 1795, and which were formerly paid by the Secretaries of State, being

For the home department 616 0

For the foreign department 616 0

2dly, The amount of such sums as were before paid by the Secretaries of State and under secretaries for fees and taxes on their salaries, and which were therefore available to the public, either as increasing the revenue of the year, or as making part of the emoluments of other officers employed by the public. The amount of these, as stated by the Commissioners of Inquiry in their first Report, page 13, your Committee are informed may be considered as the amount in

1782, being - - - 3,632 11

3dly, The amount of the salary of the law clerk, an office not then actually filled

300 0

Deducting therefore the amount of these sums - - -

£. 5,164 11

And we have the net receipt of these offices in 1782 26,515 9

Being less than the salaries in 1795, by

£. 264 11

The sums here stated are independent, in both instances, of certain new-year's gifts and perquisites to the menial officers, which still continue to be received.

The year 1784 is that of which the Commissioners of Inquiry have given a statement in detail; and if the comparison be made between that year and 1795, it will stand thus:

Amount of salaries according to the establishment of the home and foreign departments in 1795, together with those of officers borne on the contingent fund and those of the annexed offices, as before,	£.	s.	d.
- - -	30,580	0	0

New-year's gifts and perquisites received in 1795, and which are comprized in the account of 1784, as stated by the Commissioners of Inquiry *	£.	s.	d.
	1,067	19	1

£. 31,647 19 1

Net income of the persons borne on the establishment of the home department in 1784, as stated by the Commissioners

	£.	s.	d.
	10,216	19	3

Plantation-office	—	800	0 0
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Law clerk, omitted	—	300	0 0
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Arabic interpreter, on contingent fund	—	80	0 0
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Foreign department		10,959	12 8
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Annexed offices, exclusive of Gazette writer, his deputy, and the printer		2,540	0 0
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German translator, omitted		300	0 0
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Total £. 25,196 11 11

Difference of the salaries and emoluments in 1795, compared with those of 1784, according to the establishments

- - -	6,451	7	2
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But from the salaries and emoluments of 1795, amounting, according to the establishment, to

	£.	s.	d.
	31,647	19	1

Must be taken for salaries not received, as before stated

- - -	3,800	0	0
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leaving the actual payments in 1795

	£.	s.	d.
	27,847	19	1

* Of this sum only 382l. 10s. 6d. can be considered as permanent, the remainder, being 685l. 8s. 7d. is casual, and of very trifling amount in time of peace.

In like manner from the salaries and emoluments in 1784,	£.	s.	d.
amounting to -	25,196	11	11
must be taken for the vacancy of the office of law clerk	300	0	0
leaving the actual payment in 1784	-	-	24,896 11 11

And the excess of payments in 1795 over those of 1784 will have been	-	-	£. 2,951 7 2
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It may be convenient to notice here, that the only increase which has taken place in the annexed offices will be found in the State-paper-office; that increase has been made in consequence of the reduction of another office, held by the same Commissioners, for methodizing the papers in the offices of the Exchequer, which ceased in 1789.

The increase is taken into the account as above stated; the diminution which gave occasion to it, and which is to a larger amount, should have been found in the account of the Exchequer-offices. But it appearing that no return of this diminution has been made from the offices of the Exchequer, it becomes necessary to state shortly here, referring to the Appendix for the particulars, that in the offices of the Commissioners for methodizing state papers, including those of the Exchequer-offices, a reduction has taken place, amounting, if the comparison is made between the years 1782 and 1795, to 350l. per annum; if between 1784 and 1795, amounting to 150l. per annum.

Instead therefore of an exceeding in comparing 1795 with 1784, of	-	-	£. 2,951 7 2
after making this reduction of	-	-	150 0 0

we find the total excess of payments on account of all these offices in 1795 over those of 1794, amount to	-	£. 2,801 7 2
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And making allowance for a reduction in 1795, when compared with 1782, of	£. 350 0 0
we find that, instead of the year 1795 exceeding 1782 by	- 264 11 0

the payments on account of these offices in 1795, fall short of those made in 1782, by a sum of	£. 85 9 0
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The whole expence of the war establishment, £. s. d.
 as framed in 1795, we have before seen,
 amounted to - - - 10,850 0 0

But in point of fact that sum was reduced, in 1795,

By the renunciation of the salary of the principal Secretary of State £. 4,000

By the renunciation of the salary of the private Secretary - 300

— 4,300 0 0

leaving the actual expence of the war establishment 6,550 0 0

Add the excess of the home and foreign establishment in the year 1795 when compared with 1784 - - - 2,801 7 2

and the whole expence of the three establishments, with the offices annexed, in 1795, will exceed the expence of the two establishments and annexed offices, in 1784, by a sum of - £. 9,351 7 2

In like manner the expence of the war establishment being — — 6,550 0 0
 and deducting therefrom the sum by which the payment, on account of all these offices, in 1782, exceeded the payments in 1795, as above stated 85 9 0

and the whole expence of the three establishments, with the annexed offices, in 1795, exceeds the expence of the two establishments, with the annexed offices, in 1782, by a sum of £. 6,464 11 0

The office of Secretary of State for the war department was first established on the 11th July 1794; the whole business of the war department having, from the commencement of the war in 1793 down to that period, been transacted by Mr. Dundas, in addition to the ordinary business of the home department.

The Accumulation of affairs occasioned by the war had, however, as it is stated, rendered it necessary to add four clerks to the ordinary establishment, and to employ two others, belonging to particular branches, almost constantly and exclusively, and had in such manner overloaded every individual then existing in the office, that the necessity of a separate establishment for managing the affairs of

war exclusively, was soon felt, and produced the present additional office of Secretary of State for the war department.

In the home department, the additional officers established since the year 1782 are the precis writer and the private secretary to the principal Secretary of State. The duty of the latter is sufficiently described by his title. That of the former is to abridge all dispatches of importance, whether sent or received, entering them in a book for the purpose of facilitating an immediate reference thereto, either when the originals are occasionally sent out of the office, or when it is deemed unnecessary to consult the more voluminous dispatches themselves.

The office of law clerk, though vacant in 1782, is not an office of new creation; it was before that period last held by Mr. Lovel Stanhope, who quitted it upon being elected for Winchester in November 1774, and it remained vacant till the 1st of June 1791, when the present law clerk was appointed.

The business of the Secretary of State's office for the home department, consisting not only in receiving intelligence, conducting correspondence, and managing transactions relative to the Executive Government throughout the British dominion, (with the exception of those in India;) but also in preparing and issuing warrants for all commissions, grants, patents, creations, and appointments under the Crown, (those of the revenue and admiralty, and those in the disposal of the Lord Chancellor excepted) the duty of the law clerk is to prepare the drafts of such warrants, and of all letters of reference to the judges, and His Majesty's law servants, on those points of law on which the Secretary of State may require their opinion for His Majesty's information.

The office for plantation affairs has been entirely suppressed, and the business of that branch is now executed in the office of the home department generally, by the two under secretaries and twelve clerks, instead of three under secretaries and thirteen clerks.

The Arabic interpreter is still kept on the contingent fund; and there have been added a librarian and a register of felons in Newgate, who occasionally serves as an extra clerk in the department.

It is stated, that a great accumulation, and consequent confusion of the papers of this office, which could not with any convenience be transferred to the State-paper-office, had rendered the first of these offices a necessary addition; and that the increased number of felons, but more especially the progressively increasing practice of soliciting pardons for the convicted, had rendered the other extremely useful.

The addition, on the whole, in point of number of persons

employed in the home department, is very inconsiderable, and consists rather in a different arrangement of the business, than in an increase of the officers; since two under secretaries, twelve clerks, a precis writer, a private secretary, a librarian, a register of felons, a law clerk, and an Arabic interpreter, in all twenty persons, are now substituted instead of nineteen persons, under the description of three under secretaries, fourteen clerks, an Arabic interpreter, and a law clerk, which latter, as was before noticed, made a part of the establishment, though the office was not actually filled, in the year 1782.

In the foreign office, two clerks, a precis writer, and a private secretary have been added; and the collector and transmitter of state papers, which was before considered as an annexed office, and paid out of the civil list as such, was, by the order of Council of the 21st of October 1795, put upon the establishment: this however is not an addition.

The other annexed offices remain the same in point of number as in 1782, excepting that an house-keeper has been added in the office for methodizing and digesting the state papers.

The messengers attached to the offices of Secretaries of State, who were sixteen in number, have been increased to thirty, who are now exclusively appointed by, and employed, controlled, and paid in the offices of the Secretaries of State.

2. Having stated the comparative expence of these establishments, as existing in the years 1782, 1784, and 1795, your Committee proceed to consider what has been the effect of the arrangement by which the fees and gratuities received in the several offices, together with the allowances from the Post-office, and the profits of the Gazette, have been applied to the discharge of the salaries and other expences incurred by these offices in the year 1795.

The establishment of the home department in 1795 was	-	-	£. 13,640	0	0
to which should be added, for tradesmen's bills, before paid by the Secretary of State			616	0	0

The establishment of the foreign department was in that year	-	-	13,870	0	0
add for tradesmen's bills a similar sum			616	0	0

Officers borne on the contingent fund or the home department	-	-	480	0	0
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The establishment of the war department was			10,850	0	0
to which, if added for incident bills, their actual amount in 1795		-	451	0	0

the sum total of the three establishments, including officers borne on the contingent fund, and such bills as were usually paid by the Secretaries of State, will be

£. 40,523 0 0

But to this sum should, perhaps, be added the sums before paid for fees or taxes on salaries in the home and foreign departments, being sums by which either the public revenue was increased, or other public officers were paid, amounting to

3,632 11 0

£. 44,155 11 0

From this total should, however, be subtracted in that year,

A saving on the salary of one of the under Secretaries of the home department £. 1,000 0 0

A saving on the salary of the Secretary of State for the foreign department 2,800 0 0

A saving on the salary of the Secretary of the war department - 4,000 0 0

A saving on the salary of the private Secretary of ditto 300 0 0

8,100 0 0

leaving the sum to be provided for on the three establishments — — £. 36,055 11 0

It appears, that the fees and gratuities received in the three offices in 1795, amounted to £. 29,517 17 0

That the allowances received from the Post-office in the said year, were 2,079 3 4

And that the profits of the Gazette, received in that period, were 657 18 1½

amounting in the whole to £. 32,254 18 5½

But it must be observed, that the sum due on account of Post-office allowances, was 2,500l., though only 2,079l. 3s. 4d. was actually received within that year; add therefore on this account

420 16 8

£. 32,674 14 13½

making the total of this fund to be set against the	
expence of the year, amount to	32,675 15 1½
and leaving a sum, to be provided for out of the	
civil list, amounting to	3,379 15 10½
	£. 36,055 11 0

But the sums heretofore payable out of the civil list for the home department, including the law clerk, and the Arabic interpreter, were £. 7,060 0 0

For the foreign department, including the collector and transmitter of state papers	7,180 0 0
	£. 14,240 0 0

To this should be added the actual expence of the war establishment, including the incident bills, as above stated	7,001 0 0
	£. 21,241 0 0

The saving to the civil list will therefore have been, in the year 1795, the sum of	3,379 15 10½
	£. 17,861 4 1½

It appears, that a still more favourable result may be expected with regard to the year 1796.

The actual expences of the home establishment for that year, including certain officers borne on the contingent fund, as before stated, were £. 13,895 0 0

Add, for bills before paid by the Secretary of State	616 0 0
Actual expence of the foreign department	11,070 0 0
Add, for bills before paid by the Secretary of State	616 0 0
Actual expence of the war department	6,550 0 0
Incident bills of ditto	494 0 0
Add for fees and taxes before paid out of Salaries	3,632 11 0
	36,873 11 0

DEBATES
PARLIAMENTARY

The fees and gratuities had amounted, in the first three quarters of the year, to **£31,595 0 0**

The Post-office allowances would be for the year **2,500 0 0**

The average profits of the Gazette may be taken at ***600 0 0**

Total -	34,695 0 0
leaving a sum to be provided for out of the civil list for the three establishments -	2,178 11 0
	£. 36,873 11 0

But the sums heretofore stated as payable for the home and foreign departments, out of the civil list, were **£. 14,240 0 0**

The sums that would have been this year payable for the war department, out of the civil list, as above stated, amount to **7,044 0 0**

being in the whole **21,284 0 0**
from which subtract the sum to be provided for **2,178 11 0**

the whole saving which will therefore have accrued to the public, exclusive of the fees and gratuities of the last quarter, of which the account could not be made up, will have been, in the year 1796 **£. 19,105 9 0**

Independent of these savings to the public in the years 1795 and 1796 } of **£. 17,861 4 1½**
it will appear that a sum was replaced to the account of the public by his Grace the Duke of Portland, amounting to **3,360 0 0**

1781	—	£. 504
1782	—	564
1794	—	564
		1,632

Before your Committee the plan adopted for betraying the expense of these establishments, as likely in future to be attended with effects advantageous or disadvantageous to the public in point of economy

DEBATES.

That there was saved to the public by Mr. Dundas's voluntary renunciation of salary, between the 12th January 1792 and 10th July 1794 5,933 0 0

By ditto, between the 10th of July 1794, and 12th January 1795 2,000 0 0

And by the voluntary renunciation of Lord Grenville 12,006 0 0

making in the whole the sum of £. 60,266 13 1½

Such parts of these savings as have not arisen from the voluntary renunciation of the principal Secretaries of State, have been made at the expence of the under secretaries, the chief clerks, and the menial officers in the two departments, amongst whom the fees were distributed, in the proportions which may be seen in a return of the fees received in seven years, from 1785 to 1791 inclusive.

Applying these proportions to the larger sums received on account of fees and gratuities in 1795 and 1796, since the establishment of the fee fund, and comparing, at the same time, the present and former salaries received by these several officers, will shew the effect which this arrangement has had upon the emoluments of each officer who was a sharer in these advantages previous to the year 1795.

The privilege of franking newspapers, and also that of votes and gazettes, is still preserved to the clerks, as are also certain fixed sums in the nature of New-year's gifts, to the under secretaries, and chief clerks, and menial officers, in the home and foreign departments. The housekeeper, in the latter, has a small perquisite; and the chamber-keepers in the home and foreign departments also receive from military agents a small voluntary donation on each Commission; which, though it appears to have amounted, in the year 1796, to a considerable sum, is stated, in ordinary times, to be very insignificant. These latter being sums of which the officers had at no time any cognizance, and depending upon the mere pleasure of the parties voluntarily giving them, though immemorably received, have been suffered to remain upon their antient footing.

No allowances, perquisites, or New-year's gifts, are taken in the war department, excepting by the three menial officers, and those are very inconsiderable.

Before your Committee quit the subject, it may not be improper to consider how far the plan adopted for defraying the expence of these establishments, is likely in future to be attended with effects advantageous or disadvantageous to the public in point of economy,

when compared with the establishments which it has been thought necessary to create.

It appears then, that the whole expence of the three offices, including such bills, fees, and taxes, as were formerly paid by the Secretaries of State, or by other officers in these departments, exclusive of the stationary, and other contingent expences, amount, according to the present establishment, to $\text{£. } 44,155 \text{ } 0 \text{ } 0$

That the annexed offices, including the stationary and contingencies of the State-paper-office, are $2,590 \text{ } 0 \text{ } 0$

 $46,745 \text{ } 0 \text{ } 0$

from which, deducting the amount of salaries not received $7,400 \text{ } 0 \text{ } 0$

there remains to be provided for $\text{£. } 39,345 \text{ } 0 \text{ } 0$

It appears also that the salaries heretofore paid out of the civil list on account of these offices, including the German translator, law clerk, and Arabic interpreter, and stating the offices of the Commissioners for methodizing the state papers, including those of the Exchequer, as they existed in 1784, the period of their lowest establishment, amounted to $\text{£. } 16,980$

That the Post-office allowances, and average profits from the Gazette, are $3,109$

That the average amount of fees and gratuities, calculated upon nine years peace and four years war (taking however the three quarters of 1796 as a whole year) is $14,475$

 $34,555$

leaving, upon an average of peace and war, to be provided for, a farther sum of $4,790$ to make good

$\text{£. } 39,345$ the expence

of the three establishments, with the annexed offices, together with such contingent bills, fees, and taxes, as were before paid by any officers on the two establishments, with the annexed offices, as they before existed. The average amount of fees in nine years of peace is 8,6871. The average of four years war, reckoning the last three quarters as a whole year, is 27,4981. If the result should be sought from either of these averages, the farther sum to be provided

for annually, will in the first case, be upon the present full establishments - £. 10,578; in the other case, the funds will exceed the establishments by an annual sum of 8,233.

3. Having thus compared the establishments of the offices of Secretaries of State, and offices annexed, as they existed in the years 1782, 1784, and 1795; having also compared the expence of these establishments, with the funds appropriated to the payment thereof, in 1795 and 1796, and also with the funds appropriated in 1782; having shewn the amount of savings which have been derived to the public from various sources since 1792, and also what may be the future expected demands on the public for these establishments, according to the average produce of fees in peace and war; your Committee come now, in the next place, to consider the other expences incurred by these offices respectively, under the heads of stationary, contingencies, and messengers.

Upon these several heads your Committee have to remark, that the accounts for the foreign office being wholly deficient, and those of the home department extremely imperfect for the year 1782, they have preferred resorting to the accounts of the year 1784, as given upon oath before Commissioners of Inquiry, in order to draw a sort of comparison with the year 1795 or 1796, according to the dates of the several accounts furnished: though, in fact, little advantage can result in these particulars from a comparison of a year of war with a year of peace.

It appears however, that in the year 1784, the stationary in the home department amounted to 1,543l. 1s. 2d. and in the foreign 1,196l. 3s.; in the whole to 2,739l. 4s. 2d.

In 1796 the expence for the stationary in the home department was 2,702l. 6s. 3d.; in the foreign, 2,063l. 2s. 5½d.; and in the war department, 729l. 16s. 2d.; amounting in the whole to 5495l. 4s. 10½d., rather more than double the amount in 1784.

When it is considered that the military commissions, which are printed on parchment, and whose increased number occasions a very considerable proportion of the increased amount of the fees received in these offices in the years 1793, 1794, 1795, and 1796, are among the articles of stationary, it will not probably appear that this is a very extraordinary increase on this head, upon comparing a year of war with a year of peace.

4. A contingent account, as stated by the Commissioners of Inquiry, mounted, in the year 1784, in the home department,

after deducting 58l. 19s. 4d. paid to the Arabic interpreter, being part of his salary of 80l., which is already brought forward in the account of the establishment, to

and in the foreign department, to

being in the whole

£. 1 2

533 13 11½

1,095 1 6

£. 1,628 15 5½

The amount of the sums stated in the contingent account for the home department, in 1795, is 4,321 17 2

But from this sum are to be deducted the salaries of the private secretary, the librarian, the Arabic interpreter, the extra clerk, and register of felons in Newgate, the law clerk, and precis writer, as being either arrears of salary due for other years, or as being already brought forward in the account of the establishment. These deductions being made, leave what may be considered as an annual expence of the home department for contingencies, of

£. 2,556 5 6½

The amount of the sums stated in the contingent account of the foreign department amount to 9,919 12 2½

But in like manner from this sum is to be deducted for charges which may be supposed to be not annual, but chiefly, if not entirely, occasioned by the war; namely,

For couriers sent by His Majesty's Ministers abroad, &c.

£. 5,385 11 4

For extra messengers

819 15 0

And for certain incidental expences formerly paid by the Secretary of State, and are already brought forward in the comparative view of the establishments

616 0 0

amounting in the whole to

£. 6,821 7 2

and leaving a probable annual expence on the head of contingencies in the foreign department of

£. 3,098 5 6½

The amount of the sums stated in the contingent account of the war department is £. 2,435 11 4 for the year 1795: but if from this sum be taken

such sums as may be supposed not to be annual, or not of this year; namely,

£. 1,000 0 0

Salaries due on this establishment before the 5th of January 1795	£. 1,675	0	0
Travelling expences of officers	264	9	0
Extra messengers	612	9	4
Incident bills for 1794	166	10	2½

----- 2,058 8 6½ the sum
which would remain as an annual contingent
account would be £. 377 7 9½

With the view, however, of avoiding any risk of making an under statement, and taking in aid the contingent account of the year 1796, of which the total is 1,246l. 3s. 8¼d., and deducting alone from thence the purchase of the lease of the house used for an office, which cannot be an annual charge, and which amounts to 555l.; the remainder will be 691l. 3s. 8¼d. as the possible annual charge for contingencies in the war department, independent of the sum for incidents already brought forward in the account of the establishment; making in the whole an annual expence in the three departments, which may be considered as permanent, of

£. 6,325 14 3

The increase in the home department has chiefly arisen from payments to four officers of police attendant at the palaces, amounting to 675l. 13s., and from salaries to reduced clerks (a measure strongly recommended by the Commissioners of Inquiry, and adopted, with modifications before stated) amounting to

£. 1,201 16 1½

In the foreign department the permanent increase arises chiefly from salaries in like manner given to reduced clerks, to the amount of

Rent * and taxes of the office	-	1,075	0	0
Interpreter to the Turkish Ambassador	-	675	12	2
		200	0	0

amounting in the whole to £. 3818 7 3½

And leaving the sum of 2,615l. 12s. 11¼d. for the contingent expences of the three offices, to be set against the sum of 1,628l. 15s. 5½d. incurred in 1784 for similar expences in the two departments then existing.

* Note.—No allowance for rent seems to have been made in the Report of the Commissioners of Inquiry.

Finally, it appears that the gross salaries of the home department are, according to the establishment

	£. 13,640	0	0
that the salaries of the foreign department are	13,870	0	0
that the salaries borne on the contingent fund of the home department are	480	0	0
that the salaries, &c. of the annexed offices, are	2,590	0	0
that the salaries of the war department are	10,850	0	0

that the incident bills of the home department are	616	0	0
that the incident bills of the foreign department may be estimated at a like sum	616	0	0
that the incident bills of the war department are	451	0	0
that the stationary, which in a year of war amounts to 5,495l. for the three offices, and which in a year of peace amounted in the two offices to 2,739l., may probably be fairly estimated as not likely to exceed in a year of peace, upon the improved plan, on the supposition that a saving of only 2ol. per cent. is made thereby, instead of 4ol. per cent. as stated by the Commissioners of Inquiry	2,500	0	0

that the contingencies may be estimated at	6,325	0	0
	51,938	0	0
and that from this sum may be deducted, for so long a time as the offices of the foreign and war department shall continue to be held as at present, and so long as the private secretaries of the home and war departments shall be in Parliament, the sum of	7,400	0	0
leaving to be provided for a sum of	£. 44,538	0	0

No notice is here taken of the Gazette writer, his deputy, and the printer, who are all paid out of the profits of the Gazette. Nor are the fees and taxes, which were formerly paid out of the salaries of these offices, and which have been brought forward in the comparison of the establishments, as they have existed at different periods, again introduced here; the object of your Committee being to give simply, and at one view, a sketch of such expences as properly now belong to them, upon the supposition that it may be in-

tended to abolish such fees and taxes altogether, according to the recommendation of the Commissioners of Inquiry.

Your Committee have not thought it necessary to make any particular mention of the Superintendent of Aliens, and his two clerks, though this office may be considered as coming properly under the direction of the Secretary of State for the home department, because the salaries are paid out of the consolidated fund; the appointments have grown out of the exigency of the present moment, and are established by act of Parliament.

It may be sufficient also briefly to notice here, that the act for more effectually preserving money or effects in the hands of His Majesty's subjects, belonging to or disposable by persons resident in France, for the benefit of the individual owners thereof; by which His Majesty is empowered to appoint five commissioners, with a secretary, clerks, &c. has been wholly carried on in the office of Secretary of State for the home department, without any additional assistance, and without any additional charge to the public.

5. Attached to and dependent on the offices of His Majesty's Secretaries of State, are a part of that body of messengers originally known by the description of messengers of His Majesty's Great Chamber.

Of these, who were forty in number, and who were indiscriminately employed by the Secretaries of State, or in the service of the household, sixteen were, in 1772, exclusively attached to the offices of the Secretaries of State. In the year 1782 the remaining twenty-four, appointed by the Lord Chamberlain, were reduced to eighteen.

The number, however, of those exclusively attached to the offices of Secretaries of State, having been found inadequate to their demands, it became constantly necessary to have recourse to the remaining eighteen; it was therefore thought proper, on the new modelling of the offices of Secretaries of State in 1795, to increase the number to be attached to those offices to thirty, for the reasons stated more at large in the report of the Secretaries of State: and they were appointed to attend in rotation at the three offices, remaining a fortnight on attendance at each.

Their salaries and emoluments, and board wages, remain as before stated, nearly on the same footing, in point of amount, as they were upon their ancient establishment; with the exception, that a part of their former allowance was to enable them to provide a horse; their present salary is solely for their own personal services. Their salary has been fixed at 60*l.* a year; their board wages at

7s. 6d. per day when in Great Britain or Ireland, whether employed or unemployed, whether on journeys or not, they being always supposed to be in waiting at one or other of the offices, when not employed on any particular journey.

The messengers attached to the offices of the Secretaries of State, as well as the other messengers of His Majesty's Great Chamber, were ultimately paid by the Treasurer of the Chamber, till the abolition of that office on the 1st of July 1782.

Their bills for foreign journeys, as well as the bills of the remaining twenty-four for home journeys, were previously examined by the clerk of the cheque. But the bills of the sixteen for home service were examined and paid in the first instance by the first clerk in the home department, out of monies advanced by and accounted for to the Treasurer of the Chamber, for whom the first clerk acted in this case as a sort of deputy.

Upon the abolition of the office of Treasurer of the Great Chamber, these sixteen messengers were for a time paid by the first clerks in the offices, afterwards by a person specially appointed by the Lord Chamberlain, and finally, from the 5th of July 1795, by the first clerks in the several departments. But no account whatever relative to the messengers existing in the Foreign-office for the year 1782, and none in the Home-office previous to the 1st of June in that year, when the present first clerk came into office; your Committee are obliged to have recourse to the Report of the Commissioners of Inquiry, and to make the comparison with the year 1784.

The total amount of the messengers' bills paid and allowed in the two departments in that year £. 13,778 17 1 was

But there were also at that time outstanding bills in the foreign departments, of which the amount was not known.

In the year 1796, which is the first complete year since the new arrangement took place, the amount of the bills delivered in, in the three departments, including salary and board wages, was

5,533 12 11	Home.
13,585 8 0	Foreign.
2,558 11 0	War.
£. 21,677 11 11	

Being an increase of expences in a year of war, beyond the known demands of the messengers in a year of peace, amounting to

£. 7,898 14 7	
---------------	--

To this sum should, however, be added any expence which may have been incurred for extra messengers, and which may make part of the contingencies of the several offices in the year 1796.

From the 5th of July 1795, the control of the clerk of the cheque over any part of the messengers employed by the Secretaries of State, has been entirely done away, and an office check has been established.

The names of those in waiting at each office for home service, are written on a sheet of paper, and put into a glass case, which is hung up in the office-keeper's room, and of which the office-keeper has the key. When any messenger is sent on a journey, a minute is immediately made of it, stating the time of departure, the place whither, and the mode of going, and the day of return is also noted.

These entries are also made in a book corresponding to the paper, and kept by the office-keeper. At the end of every fortnight, this paper is withdrawn by, or transmitted to, Mr. Ancell, first clerk in the State-paper-office, who is the private agent for the messengers, to assist him in making out the bills. These are made out quarterly, according to old established prices and allowances, (of which Mr. Ancell has derived the knowledge from his father, who had been forty-five years in the same situation) reckoning a certain number of horses, according to the nature of the journey, a certain price per mile, according to the country in which the journey is performed, and allowing a certain number of miles per day.

No foreign bill is allowed, unless the messenger performing the journey, produces a voucher from the Minister to whom he is sent. Nor is any extra charge allowed, unless a particular voucher is produced; as in the case of foreign journies, a third horse is sometimes allowed on the voucher of the foreign minister to whom a messenger is sent, that the state of the roads, or the expedition used, required it. Vouchers are in a similar manner sometimes given for loss of money in exchange, &c. The bills so made out, with the vouchers annexed, are sent to the first clerk in each department, and are by them examined, and compared with the office-keeper's books, and are then presented to the Secretary of State for signature, previous to their payment, which is now made by the chief clerks, without any deduction whatever.

Of these thirty messengers, one is by custom constantly in attendance upon the first Lord of the Treasury; his journies are checked by the private secretary to the first Lord. On his voucher, the bills are made out by Mr. Ancell, and paid by the first clerk in the home department.

§ 3.

HAVING shewn what regulations and checks have been proposed, and adopted or rejected in these several offices, and also what increase or diminution has taken place in them in consequence of those regulations; your Committee proceed, in the last place, to the most important but the most difficult part of their duty; namely, to suggest such farther measures as occur to them either for diminishing the expence, controlling the expenditure, or regulating the establishments of these several offices.

1. The first subject of importance which presents itself for consideration is, the question whether it may be desirable for the public service that the office of Secretary of State for the war department should be abolished or retained. As the necessity of continuing the whole or any part of this office must depend upon the continuance of war, and in some degree upon the state in which the country may be left upon the conclusion of peace, your Committee refrain from expressing any decided opinion upon this point, except that it is extremely desirable that an opportunity should be taken of reducing the public expence of this as well as the other branches of this department, whenever it can be done consistently with the public service. But they have no hesitation of applying to this office, in common with that of the home and of the foreign department, and adopting as their own, the suggestion thrown out in the report of the Secretaries of State, that the best mode of reducing them in time of peace, will be by avoiding to fill up the places which may become vacant of clerks no longer wanted, under a reduced state of the business of the several offices. And they think that it would be desirable that this reduction should be accelerated as opportunities should occur, by giving permanent situations in other departments to such meritorious officers as might no longer be found wanting in these.

2. Your Committee are also of opinion, that a similar mode of reduction might be applied, in time of peace, to the corps of messengers, as vacancies should arise; but of the extent to which such reduction may be conveniently carried, they cannot take upon themselves to determine. Experience has proved, that the present number is not too great in time of war, and proofs will be seen, in the contingent expences of the foreign and war departments, that it has been occasionally necessary to employ extra messengers, and sums on that account, amounting to 819l. 15s. 10d. in the foreign, and 2612l. 9s. 11d. in the war department, were incurred for this purpose in the year 1795; and a sum of 1271. 7s. 10d. in

the year 1796, in the war department, besides such sums as may have been expended on this head by His Majesty's Ministers resident abroad.

3. Connected with this subject in point of economy, as well as of official convenience and security, is the idea suggested by the Commissioners, of bringing under one roof the offices of the two Secretaries of State, and the State-paper-office. Your Committee, however, do not find that any steps have hitherto been taken to carry this idea into effect, though it has met with the concurrence of His Majesty's Secretaries of State, and the approbation of His Majesty in Council. They think that the purposes of economy and great official convenience would be still farther obtained, by providing in such a building proper accommodation for the India Board, and for the war department, whether it may be determined to continue the latter during peace or not. They are of opinion also, that the lower part of such a building might be well appropriated not only for keeping separately the papers and books belonging to these several departments, but as a safe and proper deposit for all maps, plans, charts, and designs, which is very much wanted, and for all of which the necessary and ordinary precautions against fire or other injury should be provided.

Your Committee are the more urgent upon this subject, from having observed that none of these provisions do obtain, or can easily be applied, for the preservation of the most valuable and most important of our national archives, in the ancient feeble and ruinous, though spacious building in which they are now deposited. The arrangement of them is perfect, but, placed in cases of wood, they are not secure against fire, and scarcely against the common accidents of weather. Nor can the protection or convenience which the constant residence of a clerk would give, and which is suggested by the Commissioners, and acknowledged as most desirable by the Secretaries of State, be obtained, unless the building itself, by its state of repair, was rendered more fit for the purposes of habitation. Indeed, unless the papers themselves could be placed in stone recesses, with such precautions as are usually taken by individuals for the preservation of what they deem valuable, even the protection which would be given by the constant residence of one of the officers in the house, would be attended with additional danger of another sort.

Your Committee have observed with some regret, that the office of Secretary of State for foreign affairs has been in three different situations within the last fifteen years; and that both this office, as well as that of the war department, are still in private houses, and

subject therefore to the will and caprice of the owners. It is neither fitting or convenient that any of the principal offices of State should be so circumstanced.

The saving which would accrue from appropriating a specific building for all these offices, situate on land belonging to the Crown, are, in the first place, the rents now paid, or which might be obtained for the two offices of Secretaries of State, for the foreign and war department, and the State-paper office, and which may be estimated, at least, at 900*l.* per annum; next, the suppression of the office of librarian in the home department, with a salary of 200*l.* per annum, which would then become unnecessary; and lastly, a reduction in the number of the menial officers now attached to these separate departments, and which now consist of two office-keepers, and a housekeeper, in each of the offices of the Secretaries of State, a housekeeper and chamber-keeper in the office of the Board of Control, and a housekeeper in the State-paper office; in all twelve persons, some of whom would probably become unnecessary in this approximation of the offices. The expence of attaining this object might, perhaps, be diminished, by taking advantage of any vacancies which may take place in public buildings, at present applied to other purposes, for which they may be less necessary.

4. The plan adopted for securing the payment of fees upon military commissions, appears to your Committee to depend rather on the personal exertions and influence of an individual with the regimental agents, than upon any official arrangement, which should be effectual to its own purpose at all times, and in any hands, and not owe its success to accidental connection or communication.

It appears to your Committee, that it cannot be difficult to form such an official plan, by a proper concert either between the Secretary of State's office, and that of the War-office, or of the Paymaster-general, by which the fees on commissions might at all times be secured by a stoppage of the pay, without having recourse to the severity of penalties proposed by the Commissioners, to the expence now incurred of two and half per cent. on the collection of these fees, or to the danger of relapsing again under other management into the abuse which before obtained. The principal reason of the delay which has taken place in the payment of these fees, and which is not wholly done away, appears to be, that the regimental agents, though charging the amount of these fees to their principals, withhold the payment of them from Government to set against other charges, which they either have, or claim to have, against Government, on account of the regiments for which they are concerned.

Some legislative provision may possibly be necessary to remedy this defect; but as the commissions are derived from the grace of the Crown, accorded to persons who are in the pay of the Public, it ought not to be difficult, under such a parliamentary sanction, to form some permanent arrangement, by which such a portion of that pay should, in the first instance, be retained, as should make good the amount of the fees due on every commission.

5. On inspecting the accounts of the offices for the home and foreign departments, it will appear that the foreign office is stated to have received, in the year 1795, 11,821l. 2s. 10 $\frac{3}{4}$ d. as its third part of the fee fund of that year, while the home department appears to have received only 11,180l. 13s. 0 $\frac{1}{4}$ d. The reason of this difference is explained in the appendix. It has arisen from a different mode not only of keeping the accounts, but of disposing of the surplus, after paying the establishment of the particular office. The home and the war departments, after paying their several establishments for the year, have added this surplus to the fee fund of the following year, and taken their division upon the whole so augmented; in the foreign office it has been deemed expedient to reserve any such surplus to meet any occasional exigency in the office.

For the sake however of simplicity and perspicuity in the account, your Committee cannot help thinking that it would be desirable that one uniform mode were adopted. There does in fact appear to be some sort of perplexity, and much unnecessary trouble, arising out of this triple division which has been established.

Your Committee observing that the whole of the fees received in the home department, in the most productive year of war, scarcely exceeds the whole of the expence incurred by the office in that year, under the several heads of establishment, incidents, stationary, messengers, and contingencies, and that it falls even short of the whole expence, if in it be included the amount of the secret service money expended in that department within that period; considering also that the fees in time of peace must in each of the departments fall very short of the expence of their establishments; and that the Post-office allowances and profits of the Gazette would, together with the fees usually received in the foreign office in time of peace, be as nearly as possible adequate to the third portion of fees and allowances, to which that office is by the present arrangement entitled; they cannot on all these considerations forbear to propose, as an expedient that would save much unnecessary trouble, to appropriate the whole of the Post-office allowances and profits of the Gazette to the payment of the establishment of the foreign office

exclusively, and to appropriate still farther the fees received in each office to the payment of the expences, of every description, arising in that office in which they are collected exclusively, except so far as might regard any surplus at the end of the year, which may either be carried in aid of the other offices, or of the civil list, or remain in the office itself, to make good any deficiencies of the following year, as may appear most advisable.

6. There occurs but one subject more relative to these offices, upon which your Committee think it necessary to make at present any observation; and that is the subject of the messengers. A considerable improvement has, in the opinion of your Committee, been made by detaching the messengers to be employed by the Secretaries of State from the office of the Lord Chamberlain, and putting them exclusively under the appointment, control, and payment of those who are to employ them. But similar reasons to those which induced the Secretaries of State to propose that separation from the office of Lord Chamberlain, ought, in the judgement of your Committee, to induce them to go still farther, and to attach particularly to each office such a number of these messengers as may be necessary for their ordinary occasions; reserving, however, a power to each Secretary of State to employ any of those attached to the other offices, upon a deficiency of their own.

The bills, however, of each, though checked by the office employing them thus occasionally, should still continue to be paid by the offices to which they are particularly attached. Much perplexity of account, and much difficulty in control arise, as your Committee have reason to think, from the alternation of the pay and services of this very important and useful body of men.

This alternation appears to have been originally proposed with a view of equalizing as much as possible the services and emoluments of the individuals who compose this corps: the service in the foreign department being esteemed more lucrative than that of the home department. But as it is more lucrative, so is it most important that the service should be performed by the most active, intelligent, and most trust-worthy of the body. And your Committee are therefore of opinion, if it should be deemed expedient to allot a greater number than one third of the whole to the foreign department, that the two other Secretaries of State should be empowered to fill up such additional number alternately from among those who shall have recommended themselves by their services in the other offices, as rewards for superior activity, fidelity, and diligence.

Perhaps it might be still better that the admission into the service

of the foreign office should always be made matter of promotion from the other offices, at the alternate recommendation of the Secretaries of State, and that every messenger should have given proofs of his diligence, and acquired some experience in the home service before he should be employed in the foreign. A return to the home service might still be reserved as a resource for those whose increasing age and decreasing activity might render such a retreat desirable; and finally, the places of chamber-keeper might constitute the last quiet reward for faithful service previous to entire superannuation.

Your Committee agree with the Secretaries of State, that no persons, from their situation, can be more fit or competent to judge of the propriety of the charges brought forward by the messengers, than the under secretaries or chief clerks in the offices by which they are employed, and they think that the examination and payment of their accounts cannot be in better hands.

Much attention appears to have been given by the chief clerks in each of these departments, to establish regularity in this particular; but your Committee do not find that either of the offices of the Secretaries of State are in possession of any official document or regulation, sufficiently comprehensive to serve as their guide, in the control of the bills which are offered to them for payment, in all the cases which may occur.

The offices themselves, as well as the public, seem to be much indebted to the integrity and scrupulous accuracy of the persons who have successively acted as private agents to the messengers, (and who have continued to make out those bills according to ancient established prices, furnishing thereby models and standards of control for the offices) that much abuse has not crept in on the demolition of the antient system of control which obtained under the clerk of the cheque and the treasurer of the great chamber, before time has been given to perfect and complete the new system. The subject however appears to your Committee to require some farther official investigation and regulation. Perhaps if all agents and captains of packets, and all foreign ministers, to whom in the progress of their journeys a messenger should be particularly directed, were instructed to furnish him with a certificate on the same sheet of paper of the time of arrival and departure, it might assist the general object of control; and to aid a general regulation upon the subject, all the King's ministers abroad might be called upon to furnish the foreign office with the actual rates and usual modes of travelling in the several countries in which they reside. But in making any such general regulation, it would be necessary always to keep in view, that as

the trust which is reposed in them is considerable, and the duty which they execute is important, the payment should be liberal.

Your Committee cannot quit this subject without observing, with regret, that the situation of public affairs has prevented the regulation laid down by the Secretaries of State for the quarterly payment of these officers from being carried into effect. Before the abolition of the office of the treasurer of the great chamber, it is stated, that they were regularly paid every fortnight. From the nature of the charge and their situation in life, it is highly expedient that steps should be taken to prevent their being exposed to the inconveniences which result from long arrears, and for which the public must and ought always to expect finally to pay. No circumstance contributes more essentially to ease of service, economy of expenditure, and efficacy of control, than the prompt, regular, and frequent payment of just demands.

July 19th, 1797.

SEVENTEENTH REPORT.

ADMIRALTY BOARD, NAVY BOARD, NAVY PAY-OFFICE, and MARINE PAY-OFFICE.

YOUR Committee having proceeded to examine the offices under the departments of the Admiralty Board, the Navy Board, the Navy Pay-office, and the Marine Pay-office, with a view to ascertain, 1st, Whether any, and what, permanent system of regulations has been adopted, in consequence of the suggestions of the Commissioners of Inquiry on the subject of these branches of the public service; 2^{dly}, Whether any, and what, increase or diminution of salaries and other expences of establishment has taken place since the year 1782; and 3^{dly}, What farther measures can be adopted for reducing the public expenditure in these departments, without detriment to the public service; are enabled to report—

§ 1.

1. That it does not appear that any system of regulations has taken place in consequence of the suggestions of the Commissioners of Inquiry, by order of Council or otherwise, as far as respects the departments of the Admiralty Board and Marine Pay-office, or that any reports upon them, with that view, have hitherto been made by the Board of Admiralty to the Privy Council, although the order of reference to them for that purpose bears date so long ago as January the 12th, 1792; a circumstance, of which the following explanation is given in a letter from the Secretary of the Admiralty to your Committee, dated June the 29th, 1797, which states, “That their Lordships conceived the establishment proposed by the Commissioners to be inadequate to the execution of the duties of that important and extensive department; and that the salaries proposed to be allowed to the secretaries and clerks were by no means sufficient to compensate them for their constant and laborious services.”

How far this may be deemed a satisfactory explanation, your Committee submit to the judgement of the House.

2. With respect to the Navy Board, however, it appears, that in consequence of a report from the Board of Admiralty, bearing date May 2d, 1796, His Majesty in Council has been pleased to establish a new system for the office of Commissioners of the Navy and their department, founded upon, and in all material parts conformable to the suggestions of the Commissioners of Inquiry; and as far as your Committee can judge, the regulations so adopted are likely to be conducive to the public service. According to the leading principle of this new system, the Commissioners, instead of presiding over distinct departments, are formed into Committees, and the business is so divided as to admit of competent officers in each branch, possessing time and opportunity to examine, digest, and conduct the parts allotted to them, subject ultimately, however, to the opinion of the Board at large. The most important papers on this subject are inserted in the Appendix, from whence the details of the present plan and arrangement of the Navy Board will be easily understood.

3. With respect to the Navy Pay-office, it appears from a letter of the present Treasurer of the Navy to the Board of Admiralty, dated May 12th, 1797, and inserted in the Appendix, that no regulations were adopted in that office, in pursuance of the fourth Report of the Commissioners of Inquiry; but several were made in consequence of the said Treasurer's judging it necessary to alter and extend the mode of executing the business of his department, from the great accumulation of business which had been thrown into it by the several acts of Parliament "for the better regulating the payment of wages to the officers and seamen of the Royal Navy." And it is particularly represented to your Committee, that a very material object of the regulations, made in the year 1786, was to bring up the accounts in arrear of ex-treasurers of the Navy, and at the same time to prevent any such arrears in the accounts from again taking place; that this was the ground of establishing that branch in the office distinguished by the name of the accountant's branch; in consequence of which, at a very moderate annual expence, a perfect regularity and promptitude in accounting is established, and large contingent sums, accustomed to be paid by the public on the completion of each account, are now rendered unnecessary; and that the several regulations which have taken place in the establishment of this office have answered the purpose of carrying those bene-

" ficial acts into full effect, and have otherwise advanced the " execution of the public service in this department." The full extent and nature of these regulations, in this important and extensive office, will be best seen by referring to His Majesty's orders in Council of the 9th of August 1786, and of the 10th of June 1795, by the former of which the Navy Pay-office was placed on its present establishment, and by the latter, a new pay branch for seamen's tickets, in compliance with an act of Parliament for that purpose, was created.

§ 2.

Your Committee farther report, 1. That on the head of increase or diminution of salaries, &c. since the year 1782, with respect to the Admiralty-office, there has been an increase of salaries or emoluments to the amount of 5,615l. per annum, and a diminution within the same period, amounting to 290l. per annum, making a total increase of 5,325l. per annum. This increased expence arises, partly from an augmentation in the number of clerks, and partly from an increase of salary to some of those clerks who were formerly on the establishment, originating in the great increase of business during the war, but which is likely to admit of some reduction on the restoration of peace: the increased expence, however, is principally owing to the creation of three new offices in the Admiralty department; 1. that of hydrotographer, amounting to 658l. per annum; 2. that of inspector of telegraphs, amounting to 300l. per annum; 3. that of inspector general of naval works, with his assistants, amounting to 2,700l. per annum.

2. On the head of increase or diminution of salaries, &c. since the year 1782, in the department of the Navy Board, it appears, that there has been an increase of office expence, amounting to 18,877l. per annum, and a diminution within the same period amounting to 5,192l. per annum, leaving a total augmentation of charge equal to 13,685l. per annum; for the particulars of this statement, as well as for a complete account of the establishment of this office in the years 1782, 1795, 1796, and 1797, your Committee beg leave to refer to the papers annexed to this report. On these documents it may be observed, that the principal diminution took place in the years 1785 and 1787, being years of peace, when an opportunity was very properly taken to reduce two extra Commissioners at home, and two abroad, and to abstain from supplying the vacancy of one surveyor, which then occurred, as well as to make some other less material retrenchments in the office establishment.

In 1788, it was thought necessary to re-appoint one extra Commissioner, and since the breaking out of the present war, and especially since the new system took place in 1796, under His Majesty's orders in Council, the considerable annual expence above-mentioned has been incurred, the whole of which is now borne upon the ordinary of the navy; all fees taken in the office being carried to a general fund on account of the public, instead of being applied, as before, to the profit of particular officers of the Board.

3. On the head of increase or diminution of salaries, &c. since the year 1782, in the Navy Pay-office, it appears, from the papers inserted in the appendix, that there has been an increase of office expence, amounting to 5,670l. 12s. per annum, and a diminution, within the same period, of 456l. 11s. 9d. leaving a total augmentation of charge equal to 5,214l. os. 3d. per annum. The particulars and reasons of this increased expence are stated in the paper referred to. On this your Committee observe, that the principal additional charge arose from the new establishment of proper officers, with competent salaries, to carry into execution two acts of the 35th of his present Majesty, enabling seamen to allot a part of their wages for their families, and for the more speedy and punctual payment of the officers, &c.; provisions of the Legislature equally useful and beneficent; and your Committee beg leave to subjoin the copy of the examination taken before them, containing more detailed information on this subject, and evincing the utility of those measures. It likewise appears that none of the officers subordinate to the Treasurer of the Navy are in the receipt of any emoluments arising from places, pensions, or other employments under Government; and that some diminution in the number of clerks employed (which must vary according to the nature and extent of business to be transacted) may be expected to take place on the return of peace.

4. With respect to the Marine Pay-office, the heads of which establishment appear in the general return of the establishment of the Admiralty; and the particulars of any increase or diminution in the expence of which, since 1782, are stated in another document inserted in the appendix; your Committee observe, that this office seems to have remained nearly upon the same footing as formerly, the principal increase of expence from time to time arising from an augmentation of the paymaster's salary in time of war, which has hitherto been again reduced in the return of peace. Your Committee cannot but take notice, that the observations and

suggestions of the Commissioners of Inquiry relating to this office, appear to be of considerable weight, and well worthy the attention of the Board of Admiralty.

§ 3.

Your Committee having proceeded to examine into the present establishment of the Board of Admiralty, with a view to consider, as their duty pointed out to them, whether any retrenchment or reduction of office expence whatever can be made in the same, consistently with the public service, have thought proper to annex to this report the papers from which may be seen what were the established and incidental expences of the Admiralty-office for one year, ending December 31st, 1796, viz.

	£.	s.	d.
Establishment	28,343	18	0
Stationary	4,433	17	7 $\frac{1}{2}$
Incidents	19,890	19	1

together with the various salaries and emoluments appertaining to the same, and what prospect there is of any farther reduction. On these papers, your Committee think it their duty to observe, that the number of the Commissioners of the Admiralty (exclusive of the first Commissioner) is stated to be six, and that no reduction is mentioned as likely to take place: but your Committee think it worthy of consideration, whether, if upon the restoration of peace such a considerable reduction of the actual force of the Navy shall have been made, as very materially to diminish the business of this Board, some reduction, both in the number of Commissioners and persons employed in this department, may not take place consistently with the public service.

On the increased expence of office establishment, your Committee think it their duty to observe; 1st, That the appointment of an hydrograper to the Board of Admiralty, invested with the charge of all charts, plans, maps, &c. and endowed with a competent salary, appears to have been highly proper, and likely to conduce to the public service.

2dly, That the appointment of an inspector of telegraphs, whose salary, it is supposed, can form but a small part of the whole expence of that ingenious and, in time of war, highly useful establishment, (the amount of which your Committee, however, have had no means of ascertaining) appears to have been beneficial to the public service as a temporary office, to cease in time of peace, as it is stated to your Committee that it is intended to do.

3dly. With regard to the appointment of an inspector of naval works : the authority creating it, and the reasons for its creation, are to be found in the Appendix to this Report : and your Committee cannot but observe, that in a maritime country, which relies for its public force and defence principally on its Navy, some establishment of this kind may be highly expedient, and even necessary ; and particularly for “ the control and superintendence “ of the construction of docks, slips, basons, jetties, and other “ works, subservient to the construction and equipment of ships “ of war, as of all buildings of different descriptions necessary “ for the convenient reception and preservation of the public “ stores ;” for which important objects heretofore no peculiar, systematic, and scientific mode of inspection and management appears to have been provided. Your Committee do not feel themselves competent to form a decided opinion respecting the benefit which may be expected from the other duties of this office ; but the object proposed by it is so essential to the interests of this country, that though the experiments to be made with that view ought to be carried on, and their results adopted with all the caution due to its importance and extent, they think every measure for the improvement of naval architecture is deserving of the greatest encouragement.

With regard to the incidental expences of the Admiralty-office, though they appear very large (amounting in the last year to about 20,000l.), yet as several of them are casual, and arising out of a state of war, it may be reasonably expected, that on the return of peace a very considerable reduction may take place on this head.

Your Committee think they cannot conclude the subject of the Admiralty-office, without stating it to be their opinion, that the suggestions of the Commissioners of Inquiry, in their third Report, as far as relates to the fees of office being received, accounted for, and applied in aid of the general expence of this office (as is done in several other departments of the State) are well worthy of attention, and ought to be carried into execution.

Your Committee have already stated it as their opinion, that the alterations recommended in the Navy-office by the Commissioners of Inquiry, approved of in general by the Admiralty Board, and finally adopted and ratified by His Majesty in Council, were wise and proper ; and it farther appears to them, that the additional expence to the public cannot be considered as useless or unnecessary, being applied to completing an arrangement likely to

be serviceable to the public: the fees received in the office, and which are now carried to the credit of the public, will probably in a considerable degree (in time of war at least) counterbalance this increased charge on the establishment. And your Committee observe, from a letter transmitted to their Chairman from the Navy Board, dated June 26, 1797, and inserted in the Appendix, that some material retrenchment in this office may be expected to take place on the restoration of peace, amounting to about 5,000*l.* per annum, by discontinuing some of the extra Commissioners of the Navy, together with the temporary naval establishments abroad, and by discharging such temporary clerks as may have been appointed during the war.

July 19th, 1797.

With regard to the independent expenses of the Admiralty-office, though they appear very large, amounting in the last year to about 100,000*l.*, yet so several of them are casual, and arising out of a state of war, it may be reasonably expected, that on the return of peace a very considerable reduction may take place on this head.

Your Committee think they cannot conclude the subject of the Admiralty-office without doing it to the best opinion, that the suggestions of the Commissioners of Inquiry, in their third Report, as far as respects the state of office being received, are sound for, and applied in aid for the general expense of the office (as is done in several other departments of the State) are well worthy of attention, and ought to be carried into execution.

Your Committee have already stated it as their opinion, that the alterations recommended in the Navy-office by the Commissioners of Inquiry, approved of in General by the Admiralty Board, and finally adopted and ratified by His Majesty in Council, were wise and proper; and it further appears to them, that the additional expense to the public cannot be considered as useless or unnecessary, being applied to completing an arrangement likely to

EIGHTEENTH REPORT.

TRANSPORT-OFFICE.

THE Transport-office is a newly-created Board, and was instituted in July 1794, at first for the superintendence of the transport service only; but to that employment has since been added the management of the prisoners of war, in health, at home and abroad.

§ 1.

The establishment consists at present of five commissioners, a secretary, six clerks, a surveying officer, an inspecting officer, two storekeepers, six messengers and porters, and a housekeeper, with eleven clerks in the department of prisoners of war. Your Committee have annexed a detailed account of the specific duty of each of the offices; and a statement of the other employments, places, or pensions which the several officers upon this establishment hold under Government.

The immediate duty of this office, so far as relates to the transport service, used to be performed by the Commissioners of the Navy; except in some instances, where the Ordnance or other departments hired the transports wanted for their own immediate service: and the present Transport Board state to your Committee, that they have pursued the modes of engaging transports which were practised by the Navy Board when the transport service was under its directions; but, from the very great extent to which the transport service has been carried during the present war, it was thought expedient to constitute a distinct Board, to transact the business of that extensive branch of the naval service; and from the unparalleled extent to which that service has been carried during the present war, it appears highly proper that every possible check and control should be put over so vast an expenditure of the public money. It appears to your Committee, that since the institution of this

Board, which took place in July 1794, to 22d June 1797, the tonnage of vessels, hired as regular transports for four or six months certain, amounting to 99,656 tons; that the tonnage of the vessels hired on freight for service amounted to 178,560 tons; making the whole tonnage 278,216; and that the total expenditure for this service, during this period, has amounted to 4,088,524l. 3s. 5d.

§ 2.

The total expence of this establishment, for the year 1796, is stated to have been as follows:

Salaries and allowances	—	—	£. 8,838	12	0
Contingent expences	—	—	3,907	12	2
Travelling charges and extra pay to officers on distant duty	—	—	583	15	6
Total paid by the public			£. 13,329	19	8

The fees which were received from individuals

amounted, in the transport department, to £. 2,128 7 6
 Ditto prisoners of war, to — 114 7 6
 making together 2,242l. 15s.; out of which sum there has been paid to clerks 1,650l., and for taxes on salaries 334l. 7s. 6d., which is carried forward to the account of the year 1797.

Deducting therefrom the sum of £. 13,329 19 8

The taxes paid to Govern-

ment — — £. 334 7 6

and the balance carried to

1797 — — 258 7 6

592 15 0

The expence to the public, for the year 1796,

appears to have been — — £. 12,737 4 8

§ 3.

How far this Board has contributed to lessen the amount of the expenditure in this article, or to forward the due execution of the service, beyond what the Commissioners of the Navy might have done, if it had continued under their direction, is a point upon which your Committee have not the means of forming any opi-

nion ; but as the Board was constituted for the express purpose of directing the transport service, and of regulating the care and custody of the prisoners, during the war, it is presumed that the duration of the establishment will not be longer than the continuance of the war ; at the termination of which, no reason appears to your Committee, why the transport service may not be put wholly under the direction of the Commissioners of the Navy, as recommended by the Commissioners of Inquiry in their Report on that office, and the expence of a separate Board for the transport service be saved, without any detriment to the public.

July 19th, 1797.

YOUR COMMITTEE, in proceeding to examine the office of Secretary of War, Commissioners of the Army Accounts, and Paymaster-General of the Forces, conceive that they shall be enabled to discharge their duty with more propriety by including them in one view, than if each had been made the subject of a distinct report.

Respecting the regulations and checks which have been applied, in order to control the public expenditure in these departments, and how far the same have been effectual, your Committee think it most convenient to state distinctly, 1. What have been the regulations and checks ; and, 2. How far they appear to have been effectual.

1. On entering into the first question, they observe, that the examination of accounts, both in the office of the Secretary at War, and in that of the Commissioners of the Army Accounts, is generally speaking, previous to the issue or payment of money ; the examination of all accounts subsequent to payment, if the person receiving money becomes thereby public accountants, comes under the Commissioners for auditing the public accounts, and belongs to another head of inquiry.

SECRETARY AT WAR

Your Committee beginning, with the office of the Secretary at War, have obtained a general description of the nature of the ac-

* The Commissioners in certain cases and finally, as appears in the 2d Report of this Committee, the Examiners of the Army Accounts also decide finally on the allowance or disallowance of charges in the contingent accounts of regiments.

NINETEENTH REPORT.

SECRETARY AT WAR, COMPTROLLERS OF ARMY ACCOUNTS, and PAYMASTER-GENERAL.

YOUR COMMITTEE, in proceeding to examine the offices of Secretary of War, Comptrollers of the Army Accounts, and Paymaster-general of the Forces, conceive that they shall be enabled to discharge their duty with more perspicuity by including them in one view, than if each had been made the subject of a distinct report.

§ 1.

Respecting the regulations and checks which have been applied, in order to control the public expenditure in these departments, and how far the same have been effectual, your Committee think it most convenient to state distinctly, 1. What have been the regulations and checks; and, 2. How far they appear to have been effectual.

1. On entering into the first question, they observe, that the examination of accounts, both in the office of the Secretary at War, and in that of the Comptrollers of the Army Accounts, is, generally* speaking, previous to the issue or payment of money; the examination of all accounts subsequent to payment, if the persons receiving money become thereby public accountants, comes under the Commissioners for auditing the public accounts, and belongs to another head of Inquiry.

SECRETARY AT WAR.

Your Committee beginning with the office of the Secretary at War, have obtained a general description of the nature of the ac-

* The Comptrollers in certain cases audit finally, as appears in the 22d Report of this Committee. The Examiner of the Army Accounts also decides finally on the allowance or disallowance of charges in the contingent accounts of regiments.

counts which come into his office, and the form of the examination they undergo there. The first head consists of the annual accounts of the ordinary and incidental charges of established regiments; the second may not inaccurately be defined to be regimental extraordinaries, or incidental expences more properly belonging to established corps than to the army in general, which latter are known by the term "Extraordinaries of the Army." All claims made by the regimental agents come under the inspection of the "Examiner of the Army Accounts," to whose office they are transmitted of course, in virtue of a general delegation of that duty to him by the Secretary at War; after his examination and report, the Secretary at War, in many instances, orders partial issues of money by letter to the Paymaster-general. No final payment is made, except under the authority of a warrant countersigned by the Secretary at War, and in most instances by three Lords of the Treasury. The regimental agents account finally to the Secretary at War.

Your Committee, desirous of giving a clear description of the forms under which all payments derived from the establishment are conducted, have inserted the following papers in their Appendix:

1. The establishment of a regiment.
- 2d. The warrant from the War-office to make out debentures, with the state of charges annexed.
3. The debenture made up at the Pay-office.
- 4th. The final or clearing warrant.
- 5th. The Pay-office state.

They also beg to refer the House, for a farther explanation of this part of their inquiry, to an extract of a paper received from the Treasury, and which they have annexed to this report.

COMPTROLLERS OF ARMY ACCOUNTS.

Your Committee, in proceeding to the examination of the duty of the Comptrollers of the Army Accounts, as tending to regulate and check the expenditure under the head of Army Services, having ascertained that they are a Board, to which accounts relating to the Extraordinaries of the Army are referred previous to payment, have called for information on this subject both from the Commissioners of the Treasury and the Comptrollers. They find, on an examination from the returns of these officers, that they necessarily contain a repetition of the same facts and remarks; yet as each is clear in its explanation, and as they mutually tend to elucidate each other, they have thought it neither useless or unnecessary to annex them both entire.

A very considerable proportion of the extraordinaries of the army, namely, upwards of 1,000,000*l.* in the last year, appearing to have been paid, as it is termed, "without Account." Your Committee have thought it their duty to call for a distinct explanation of the meaning of payments made "without Account," as distinguished from money paid "subject to Account." They find by the Treasury return, that the claims of persons for services to be paid without account are subject to a strict examination, by every means which can elucidate the case, before the Comptrollers of Army Accounts, in such questions as come under their cognizance. Specific services, which require no subsequent examination, are so paid; viz. 1. Services or pay at rates authorized by some previous instrument; 2. Subsidies and pay of foreign troops; 3. Purchases or services which undergo a competent examination before payment; 4. Balances of settled accounts. The persons so receiving do not become public accountants, i. e. are not liable to account a second time, and finally, before the Commissioners for auditing the public accounts. Persons receiving money on account are, public military officers, commissaries and contractors at home and abroad, who, in addition to an examination of their claims before advances are made, account finally also as public accountants before the Commissioners.

With regard to the regulations and checks applied to control the expences known by the term extraordinaries of the army, your Committee have thought it adviseable to distinguish those which originate at Home, from those which are wholly incurred Abroad, as being paid in a different manner, and being subject to regulations and checks not only different in their form, but probably in some degree in their efficacy, from those applied to foreign expenditure.

The particular expences, under the head of Extraordinaries of the Army incurred at Home, are 1*st*. On account of provisions and stores purchased at home for the use of troops serving at home or abroad. When these articles are supplied by contracts on advertisements, from the Treasury, the tenders are referred to the Comptrollers, and the lowest bidder being ascertained, the terms of the contract are settled by them, in the doing which every care is taken to ensure the due execution of the service, and prevent frauds and abuses. 2. On account of bread, wood, straw, and forage, which are now supplied for the use of the camps in Great Britain by small local contracts made by commissaries appointed for this purpose, and acting under instructions prepared by the Comptrollers of the Army Accounts, one condition whereof has been, that the

property in the article contracted for should remain in the contractor till the same is delivered to the troops. 3d. On account of bread for troops in barracks, which is supplied on a commission of two and a half per cent. on the value, the person supplying being obliged, before he can obtain any payment, to make oath that he has not, directly or indirectly, received any profit arising from the price of the article: 4th. A farther head of this species of expenditure arises from the bills of the Apothecary-general for medicines and surgeons' instruments supplied by him for the use of every corps serving at home or abroad: 5th. The remaining article (independent of all casual claims for supplies furnished, or services performed for His Majesty's armies serving abroad or at home, which are referred to the Comptrollers of Army Accounts) arises from the supply of the invalid cloathing.

All and every voucher proving the validity of claims for the supply of the above articles, namely, the certificates of quality, of price, from the proper officers, the receipts of the parties to whom they are officially delivered, with every species of proof connected with the case, must be produced to the Comptrollers of the Army Accounts, and is carefully examined by them before they advise any advance to be made on account, or any final payment to be directed for performance, of any of the above services. The instrument directing any such payment is a warrant addressed to the Paymaster-general, and signed by three Commissioners of the Treasury.

The Extraordinaries of the Army incurred Abroad are; first, the contingent and extraordinary expences of His Majesty's Governments, the charges of fortifications, pay of Militia, &c. abroad. These several expences are defrayed by the means of bills drawn by the Governors (to whom, as will appear hereafter, instructions for their conduct are duly given) on the Treasury, accompanied by a specification of the nature and particulars of the expenditure. These bills with their explanation are referred, before their acceptance, to the office of the Secretary of State, of the office having regular cognizance of the nature and necessity of the service for which the expence was incurred. The quarterly accounts of the Governors are referred to, and examined by the Comptrollers of the Army Accounts, who report their remarks thereon to the Board of Treasury. These accounts undergo a second examination, and are finally passed by the Commissioners for auditing the public accounts.

A second species of expenditure, under this head, arises from casual claims for foreign troops under treaties, and for extraordinary services performed. These treaties are registered in the office of the Comptroller of the Army Accounts, and all claims depending

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thereon are referred to them for their report by the Treasury. In this case the Comptrollers compare the claim with the terms of the treaty; with the schedule of the persons composing each corps; with the rate of pay annexed to each rank; and with the muster rolls certified by the British commissary of musters. The sums from time to time due are certified to the Treasury before payment is made.

The third and last head of army services consists of the extensive and multifarious extraordinary expences of active armies abroad.

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Your Committee have, in this instance, conceived it to be advisable to refer to the seventh report of the Commissioners appointed by act of Parliament to state the public accounts, and find that in the course of their examination of this very extensive question, they recommended; 1st. That no military officer should himself have a property or interest in any article which his duty obliged him to provide for the public service; 2dly. that no payment should be made by the military officer belonging to any department (such as quarter or barrack-master-general, inspector of hospitals, commanding engineers, &c. &c.) but that every expence should be paid by the Deputy Paymasters-general, in pursuance of a warrant from the Commander in Chief; 3dly. That all vouchers, proving any payment, should be subject to a careful and speedy examination by persons appointed for the purpose, on the spot where the expence was incurred.

Your Committee have to observe, that since the commencement of the present war, the whole system of conducting these extraordinary expenses, of armies serving abroad has undergone a careful revision, and has, in many respects, been materially altered, and, as it should seem, with a considerable probability of advantage to the public services.

During former wars, every person at the head of a department, such as quarter and barrack master general, inspector of hospitals, commissaries, and commanding engineers, were all separate accountants before the auditors, money being imprested to each on account, the examination of which was necessarily delayed till a long period after the service was performed. In the present war, the whole of the extraordinary expenses of an army serving abroad are conducted by the means of an Commissary general; who receives and has charge of all provisions and stores sent for the use of the troops from this country; who purchases or provides, under the direction of, or in concurrence with, the Commander in Chief (without whose authority no service can be performed or expence incurred) such as

ticles as may be more conveniently obtained on the spot, and who is responsible for all monies, provisions, or stores, whether actually used, damaged, lost, destroyed, or plundered, with the condition of procuring proper certificates to prove every mode of their consumption before he can be discharged therefrom.

A Commissary of Accounts also attends each army, where the numbers are of sufficient importance, with a proper establishment, for the purpose of examining and controlling accounts on the spot, both acting under instructions which will be hereafter more particularly detailed. All monies for the ordinary services of the army are obtained by the means of bills drawn by the Deputy Paymaster abroad on the Paymaster-general, which bills are negotiated by the Commissary-general, who is obliged to note the rate of exchange on the bill. All monies for extraordinaries are obtained by drafts of the Commissary-general on the Treasury, which, on their arrival, are accepted, if drawn conformably to the rules laid down, as being in payment for services ordered by the Commander in Chief, and the value of which have been previously examined and ascertained by the Commissaries of Accounts on the spot.

The Commissaries-general are directed, from time to time, to make returns of the provisions and stores received by them from this country, and of such as have been purchased by them, stating the numbers victualled. The Commissaries of Accounts also make returns of their examination, and on these documents the Comptrollers of the Army Accounts found the best inquiry into the expenditure which the nature of the subject admits of.

The Commissaries-general and the Commissaries of Accounts are appointed by warrant under the King's sign manual, directing them to obey all instructions given them for the execution of their duty by the Lords Commissioners of the Treasury; which instructions, since the commencement of this war, have been prepared by the Comptrollers of the Army Accounts, under the orders, and subjected to the subsequent inspection of the Treasury. It appears that instructions are also given by the Secretary of State for the war department to all commanding officers abroad, to conduct the service on which they are employed with the utmost regard to public economy and punctuality in their accounts, and that a due attention to these points is generally enjoined on every such occasion.

No extracts from these general instructions have been laid before your Committee, the reasons for which are stated in the papers annexed to this report; but the return to the order of your Committee has been confined to those particular instances where it has been judged necessary to direct the general recommendation.

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economy to some specific object, or to notice some deviation from it.

The papers relating to the above regulations, occasionally applied to check the expenditure of the public money, under the direction of military officers and governors, and the instructions from the Treasury to Commissaries-general and of Accounts, with the correspondence resulting therefrom, and certain introductory observations, are subjoined to this report, arranged according to the places where the services occurred to which they severally refer.

CONTINENT OF EUROPE.

The expenditure of this branch of military service has been conducted by Mr. Brook Watson as Commissary-general, or, as he is described in the King's warrant, dated March 1st, 1793, superintendant and director of forage, provisions, necessaries, and extraordinaries of the army on the Continent: his instructions are dated the 9th of the same month, and direct him to repair forthwith to the Continent, and take upon himself the superintendence of the several departments, and consider himself as responsible for the expenditure of all money, provisions, and stores; to negotiate all bills drawn by himself for extraordinaries, and those drawn by the Deputy Paymaster for the ordinary service, at the most favourable rate, and lodge the value received by him, on account of both species of bills, with the said Paymaster; to obtain the authority of the Commander in Chief for all expences incurred, and to take written vouchers of the payment for each article purchased, and procure a certificate from two respectable merchants on the spot, that the purchase was completed at the market price; all receipts to be signed by at least one witness; and to submit the whole, on the spot, to the inspection of such persons as may be appointed for that purpose; to make up and transmit a copy of his cash account to the Treasury every two months, with vouchers; to keep an account of all provisions and stores received and issued, to be examined and certified by the person appointed as above, subject to the subsequent inspection of the Commander in Chief; to obtain special certificates of all stores damaged, lost, &c. before credit can be given for them in his account; to take special care of all stores, and give strict directions to deputies, and to the same effect, as being himself finally responsible for the whole; to obey all farther instructions from the Treasury or the Commander in Chief.

It appears also to your Committee, that Charles Mason, Esq. was appointed Commissary of Accounts to the army on the Conti-

ment, by warrant dated 21st June 1793; and that on the 9th of July following, instructions were given him by the Treasury, to examine all accounts of the expenditure of the extraordinaries of the army; to see that every expence was authorized by the Commander in Chief, or, if not, to notify the same to the Commissary-general, and report such unauthorized article to the Treasury; to note the prices charged, the rate of exchange, and current value of each species of money in use; and to obtain, when circumstances admit, certificates of price, rate of exchange, and value of such money, from two respectable merchants or magistrates on the spot; to examine computations and castings, entering copies of account in a book, noting such observations as may occur; to examine, correct, and state all accounts of the commissariat for the Commissary-general; to call on the Deputy Paymaster-general every two months for an account of payments made for the extraordinaries of the army, with their vouchers, viz. the authority of the Commissary-general and the receipts of the parties, attested by at least one credible witness; to see that the Paymaster has given credit for all stoppages ordered, or for the value of old, damaged, or captured stores, fold; to certify and enter the same in books, and to transmit a copy to the Treasury, with such observations as may occur; to obey future instructions, &c.

Your Committee having noticed, with some degree of detail, the instructions given to the Commissaries-general and of Accounts, proceed to state the leading points contained in the letters from the Secretary of State for the war department to military officers in command, which have a reference to certain incidental cases of the public expenditure on the Continent, and which were before explained to be independent of the general instructions given them, to pursue every means of economy in conducting the public service. The three first letters on this subject are from Mr. Secretary Dundas to Sir James Murray, dated 23d April, 12th and 19th July 1793; they respectively contain suggestions and inquiries with a view to economy in the expenditure arising from purchases of horses for service, from the charge of messengers sent with dispatches to the army, and remarks on some representations of Count Stahrenberg's to Lord Grenville, respecting the procuring green forage. The fourth, dated 31st October 1794, from Mr. Secretary Dundas to the Duke of York, agrees to a proposal made by his Royal Highness for appointing an inspector of foreign corps, adding, that it will be necessary that a regular system should be established for the pay of these corps, and of every contingent expence relating to them, in order that the accounts may be checked in the usual manner, and

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transmitted, with the proper vouchers, to the Lords Commissioners of the Treasury; and "it will therefore be necessary, that whatever regulations of the establishment relate to the expenditure should be concerted with the Commissary-general." The fifth letter, of 18th November 1794, states an apparent inaccuracy in the returns, as compared with the disposition of the troops, and presses the necessity of insisting on correct returns from the different commanding officers, adding, that "it is impossible that this country can acquiesce in the payment of troops they are unable to account for." The sixth, dated 1st January 1795, contains the appointment and instructions to Colonel Nesbitt, as inspector of foreign corps, who is thereby empowered and directed to muster and make return of such corps; to provide clothing, arms, and appointments for them; to call for returns and all accounts from their commanding officers; to appoint deputies and assistants; to act on extraordinary cases at discretion, in concurrence with the Commander in Chief, for the purpose of procuring exactness in the musters, regularity and economy in the payments, issues, and deliveries to the troops within his inspection, taking care duly to advise one of the principal Secretaries of State of all acts done in consequence of such discretionary powers vested in him.

The remaining numbers, from seven to seventeen, from Mr. Secretary Dundas, of different dates, to his Royal Highness the Duke of York, General David Dundas, and Colonel Nesbitt (numbers 15 and 17 excepted) are wholly on the subject of foreign corps; their general object is to devise and enforce the execution of measures, with a view to conducting the expences connected with their establishment with the utmost economy, and at the same time to carry on the service in the most effectual manner for the public interest. The points principally insisted on are those of compelling the parties contracting to furnish troops punctually to perform the articles contained in their capitulations; to make contracts with the Colonels of the corps for the supply of clothing, provisions, forage, and appointments; to reduce the weaker corps, and draft the men who belong to them, with a view of completing those whose numbers amount more nearly to their full establishment. The remaining letters, numbers 15 and 17, are from Mr. Secretary Dundas to Colonel Dow, and relate to the final distribution and settlement of certain allowances made to Dutch officers under the command of General Bentinck.

ST. DOMINGO AND JAMAICA.

Your Committee next proceed to the consideration of such papers as they have obtained respecting the regulations and checks applied from time to time to control the expenditure in Jamaica, not borne by the island itself, and also the more important head, of service in St. Domingo.

In the first place, they deem it necessary to state, that by the terms of the capitulation of the latter island, dated the 18th of August 1793, it was stipulated, that the local taxes destined to acquit the expences of garrisons, and the administration of the colony, should be assessed in the same manner as in 1789, ("except the "alleviations and remittances which shall be granted to the inhabitants whose property has suffered by fire, till their possessions "are repaired;") and that "an account shall be kept by the said "colony, of all the sums advanced by Great Britain for supplying "the deficiency of the said taxes, which deficiency, as well as all "the expences of the said colony ("except those of His Majesty's "naval forces destined for its protection") shall always be defrayed by the said colony." Your Committee have annexed to this report a letter from the Duke of Portland to General Williamson, dated 6th October 1794, directing him, in conformity with the above capitulation, as soon as he is able so to do, to transmit information relating to the revenue, the Crown and Church lands of every description, including those appropriated to religious establishments, and the estates of such persons killed in arms against His Majesty, where there appear no lawful heirs, or such only as are living in the enemy's country, with all particulars relating to them, that ascertain the course of descent according to the law of the colony; also such information as may be requisite for receiving His Majesty's pleasure on the establishment of such civil offices as the present Government absolutely requires; stating the amount of all salaries, fees, and perquisites, previous to 1789; giving also a power to make provisional appointments, with such salaries as may be necessary, with directions to transmit regular accounts of all particulars of every and all fees and emoluments annexed thereto. Instructions from His Majesty were also sent, in October 1794, to General Williamson, requiring him to cause the revenues described in the above capitulation, and also the surplus of all estates belonging to religious houses, after reserving a sufficient alimentary pension for the persons subsisted therefrom, to be levied and paid to the Receiver-general, who should be appointed for that purpose by the Commissioners of the Treasury, subject to such directions as might

be given by them respecting the disposal thereof, in obedience to the commands of His Majesty. In the same instructions were contained directions concerning the disposal of property belonging to persons then residing under the government of those who exercised the powers of government in France, agreeably to the act passed in that behalf.

Your Committee in the next place observe, from the correspondence on the part of the Duke of Portland and Mr. Rose, that farther measures were taken on the departure of Mr. Wigglesworth, as Commissary-general, to St. Domingo, &c. to obtain, through his means, every possible information respecting the revenues of the island, and to enforce the due collection thereof for the public service. It appears farther, that a very strong and pointed reproof was given by the Duke of Portland to the officer commanding at St. Domingo, dated September 30, 1795, respecting certain articles of the civil expenditure in the island, namely, the appointment of two persons, with the title of Deputies from the Supreme Council there to His Majesty and the Government, with a salary to each of 36,000 livres per annum; and the increased establishment of the Courts of Justice with augmented salaries.

Your Committee have already observed, in a former part of this report, that in cases which require it, bills drawn on the Treasury by military governors, officers, &c. are in due course referred to the Secretary of State, with such vouchers as explain them, or to such department as has regular cognizance of the expence which they are meant to defray, before they are accepted. In the present case, it appears from a letter written by the direction of Mr. Secretary Dundas to Mr. Long, dated 10th of April 1795, that previous to that time, letters at different periods had been written by his direction to the Treasury, on the subject of the bills drawn by General Williamson, suggesting the expediency of submitting the charges for which they were drawn to the inspection of such departments respectively as might be most competent to form an opinion upon them.

There have been laid before your Committee three letters (including the one alluded to) written by the direction of Mr. Secretary Dundas to the Treasury, on the subject of bills advised by General Williamson to be drawn for services in the island of Jamaica, and in St. Domingo; the sums referred to in these letters amount to upwards of 1,230,000*l.*; in the first of which, after making some remarks on the particulars of the account, he concludes by saying, "that the very great amount of the public expenditure, on account of military services in the island of St. Domingo, under

“ the present circumstances, and the impossibility of forming a correct judgement here with respect to the accounts as at present transmitted from thence, have suggested to Mr. Dundas the propriety of recommending to their Lordships to take into their earliest consideration the absolute necessity, which appears to him to exist, of their adopting such measures, and making such appointments as may be necessary for establishing a system of regulation and control, with respect to the expenditure in question, similar to that which exists in the other branches of expenditure now incurring on account of military service, &c. in order that the sums for which bills may be drawn on their Lordships, for carrying on the public service in the islands of Jamaica and St. Domingo, may be accounted for in such manner as they may think proper to require.” A subsequent letter of the 17th of July 1795, refers to and repeats the same advice. In a third, dated the 12th of May 1796, on the same subject, wherein bills are advised by Governor Williamson, amounting to 863,716l., being part of the afore-mentioned sum of 1,230,000l., Mr. Secretary Dundas recommends, that they should be paid on account, stating, “ That he has observed, with much regret and surprize, that so immense a sum should be called for on account of services performed in St. Domingo during a period in which a large amount has been already discharged; but as Sir Adam Williamson is now in England, he is of opinion it would be right, that a complete explanation should be immediately had with him upon that subject; and that a minute investigation should instantly be entered upon by the respective departments connected with the services for which Sir Adam Williamson’s bills were drawn.”

Your Committee find, that on the 3d of June 1795, Mr. Wigglesworth, a principal officer under the Commissioners for auditing the Public Accounts, was appointed Commissary-general, &c. to the army serving in St. Domingo, and on account of such charges as occurred in Jamaica, not borne by the island; and Mr. Alexander Crawford was appointed Commissary of Accounts. To both of these gentlemen, instructions were given for their conduct, similar in many respects to those already detailed respecting the expenditure on the Continent, with such variations and additions as the nature and extent of the service rendered expedient. The establishment of the commissariat appears by a letter from Mr. Rose to Mr. Wigglesworth, in which, among other particulars, special instructions are given to all persons concerned therein, to derive no profit from their situation beyond the fixed amount of their salaries and emoluments, under the penalty of immediate dismissal, with-

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out a possibility of being afterwards employed in any situation in His Majesty's service. Mr. Rose's letter to General Williamson, of the 15th August 1795, gives him notice of the above appointment, and informs him that his account with the Agent-general of Jamaica, though inspected by the Council of the island, cannot be satisfactory, but must be submitted to the examination of the Commissioners for auditing the Public Accounts, which your Committee find actually took place on the 1st of December 1795. It appears that Mr. Crawford, the Commissary of Accounts, died soon after his arrival at St. Domingo, and that the Commander in Chief there immediately appointed a successor, from whom, however, no accounts were received on the 21st of April 1797.

There have been laid before your Committee a variety of letters in addition to those above detailed, on the subject of the expenditure at St. Domingo, viz. from Colonel Brownrigg to Major Nettles, respecting the most economical mode of supplying horses for the service; from Mr. Secretary Dundas to the Duke of York, respecting the reducing and drafting foreign corps to complete the establishment of a limited number of regiments. Also from Mr. Secretary Dundas to General Forbes, respecting an economical levy of the Black regiments for colonial service; from the Treasury to Mr. Wigglesworth, on the subject of drawing bills at a favourable rate of exchange; concerning the transmitting every species of information, and of accounts concerning colonial revenue or general expenditure; concerning boat-hire; the purchase, consumption, and delivery of every species of store, provision, and forage; and also noticing an attempt to bribe an agent of the Commissary-general; giving strict and strong directions that every exertion should be made for the detection and punishment of the persons concerned in that, or in any other fraudulent transaction.

Your Committee, sensible that the expenditure at St. Domingo has excited the most earnest attention, have felt themselves called upon to notice with minute detail every mode of regulation or check adopted to control the same by the Executive Government, which has been submitted to their consideration. And they now conclude this subject by laying before the House a paper containing the instructions given to General Simcoe, being an extract from a letter addressed to him jointly by the Duke of Portland and Mr. Secretary Dundas. They feel a considerable difficulty in offering any statement, which they can consider as a correct abstract of all the leading points in these instructions, and therefore very particularly refer the House to the original, observing only, that it fixes the limit of pecuniary assistance to be derived from this country at 300,000*l*.

annually, to be paid at the rate of 25,000*l.* monthly, with the benefit of three months payment in advance, if absolutely necessary; it also expresses a wish that the remittance may be made in part, in case circumstances should admit of it, by the export of the manufactures or produce of this country; it also especially directs the attention of General Simcoe to a strict collection of the ordinary and extraordinary revenues of the island, to be applied in aid of the money or value to be remitted from this country for the civil and military expences of the island, with every attention to economy, consistent with the public service; it also particularly enforces a regular and early communication with the Executive Government of this country on all points of information and of account, connected either with the revenues of the island, or any species of expenditure there.

OTHER PARTS OF THE WEST INDIES.

Your Committee have next directed their inquiries to the regulations and checks which have been applied to control the expenditure in other parts of the West Indies, and find that Mr. John Jaffray was appointed Commissary-general to the Army serving there on the 1st of November 1793, acting under instructions (varied in some respects according to local circumstances) but similar in general to those which your Committee have before fully detailed to the House; accompanied also by a letter from the Treasury, fixing the salary of the commissariate, and restraining every person concerned therein from deriving any profit thereby beyond the amount of his fixed salary. It appears that Mr. Jaffray resigned his office on account of his state of health, and that Mr. Valentine Jones was appointed as his successor, September 1st, 1795, with Mr. Josiah Dornford, as Commissary of Accounts. The instructions and letters to these gentlemen being precisely the same as those addressed to Mr. Wigglesworth and Mr. Crawford serving in St. Domingo, your Committee forbear to trouble the House with any remarks thereon.

Your Committee having received from the Treasury a communication of their letters to Mr. Valentine Jones, feel it their duty to call the attention of the House very particularly to their contents, as exhibiting a very full description of the difficulties which have occurred in restraining the expenditure in the islands within reasonable bounds, and of the continued exertions of the Executive Government to effect this very desirable object. Upon these letters, which, in fact, principally contain reproofs and complaints on account of

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the conduct of Mr. Commissary Jones, your Committee decline making any remarks, observing, from Mr. Rose's concluding letter of the 10th of May 1797, that certain accounts relating to the expences conducted by Mr. Jones had been received at the Treasury, and were by them referred for examination to the Comptrollers of the Army Accounts, in whose office your Committee do not doubt but they will undergo that strict inquiry, which the importance of the sums expended, and the circumstances of the case, seem very particularly to require.

Your Committee cannot, however, conclude this subject, without noticing certain letters relating to the subject of West India expenditure from Mr. Secretary Dundas to Sir Ralph Abercromby, concerning the establishment of the foreign corps destined for the West-India service; also respecting the Black corps to be raised there; and also suggesting, that the Colonial troops at St. Domingo could be victualled at a more economical rate by the Commissary-general than by the Governor of the island.

They have also thought it their duty to notice certain regulations, as belonging to the general question of expenditure, contained in a letter from Lord Sydney, dated August 1785, respecting the reducing within fixed limits, as far as was practicable, certain contingent expences of the Governors of the West India islands, and communicated by his orders to the Governors of St. Vincent's, Dominica, Barbadoes, the Leeward Islands, and Grenada; they have also received, in pursuance of their general orders, certain letters from the Duke of Portland to Governor Hamilton and Mr. President Matson, at Dominica, and the Earl of Dunmore and Governor Forbes, at the Bahamas; tending to explain such steps as have been adopted to control such part of the expenditure, during the war in the West Indies, as has taken place, and been conducted by the Governors of those islands, independently of such as have been incurred under the superintendence of the military Commanders, the Commissaries-general and of Accounts.

TOULON AND CORSICA.

Your Committee observe, that the expenditure at Toulon and Corfica was conducted, subject to the instructions given by the Treasury, by Mr. John Erskine as Commissary-general, and Mr. Martin Petrie as Commissary of Accounts.

These instructions to the Commissary-general differ but little from those already laid before the House, and are, as usual, accompanied by a letter, fixing the establishment of the Commissariat,

and restraining all persons concerned therein from deriving any profit from their office in addition to their salary. The instructions to the Commissary of Accounts are in precisely the same terms as those already explained.

It appears from a return to the order of this Committee, dated 20th of April 1797, that the periodical transmissions from Corsica, directed by these instructions, have not been regularly made; for which the Commissary-general assigned his reasons in a letter which your Committee have annexed to their report. It appears also from the same return, that all the accounts for the extraordinary of the army in Corsica and the Mediterranean, properly examined and certified by the Commissary of Accounts on the spot, were at that time before the Commissioners for auditing Public Accounts.

PORTUGAL.

Your Committee find, from a letter written to Major-general Stuart, by order of the Treasury, December 10th, 1796, that such part of the Commissariat which served at Toulon and in the Mediterranean, as might be necessary, had received orders to attend the army serving or to serve in Portugal: the same letter also contained instructions to General Stuart, as commanding officer, for regulating and limiting the expences to be incurred there.

CAPE OF GOOD HOPE.

Your Committee have lastly to mention the measures taken by the Executive Government to regulate and check the expenditure at the Cape; and they find, that a Commissary-general (Mr. J. Pringle) was appointed, acting under instructions similar to those already detailed, to attend His Majesty's army on an expedition under Major-general Alured Clarke. No Commissary of Accounts appears to have been named for this army. They farther report, that instructions were given to Lord Macartney, as Governor at the Cape, dated the 30th of December 1796, which state the oppressive system of finance prevailing there, and direct him to substitute in its place a mode of taxation calculated to secure the convenience, and promote the prosperity of the inhabitants, transmitting full information as to every act done to the Commissioners of the Treasury, with accounts, every six months, of all receipts and payments, and of all particulars necessary to explain the state of the revenue, the amount of the civil appointments, fees of office, and the general commercial state of the colony. Your Committee farther

remark, that Mr. Secretary Dundas, in his letter to Lord Macartney, dated the 7th of January 1797, directs the establishment of a general fee fund, to be applied for the support of fixed salaries in all the offices of the colony, and nearly according to the principles repeatedly recommended and enforced by the Commissioners appointed by act of Parliament to report the state of the public offices of this country.

Your Committee are sensible, that in giving to the House the result of their inquiries into the regulations and checks applied to control this large head of expenditure, they have been led into a very extensive detail, and in some cases they fear into a certain degree of repetition; it has been their opinion however, that they could not discharge their duty with satisfaction to themselves, or with justice to the House, or the parties concerned immediately in the conducting or controlling the expenditure, if they did not either state specially in their Report, or by reference to their Appendix, every paper submitted to them by the different offices, in pursuance of their general orders, which tended to throw light on a subject in which the public are so peculiarly and deeply interested.

PAYMASTER-GENERAL OF THE FORCES.

Your Committee being anxious also to give as full and as distinct information on this important subject, as it is in their power to procure, have thought it adviseable to refer to the Reports of the Commissioners appointed by act of Parliament to examine the public accounts of the kingdom, with a view of ascertaining how far the several principles therein recommended with respect to army accounts, and the office of Paymaster-general, have been acted upon, and whether the regulations advised by them have or have not been carried into effect.

The Commissioners, in their fourth Report, state, that large balances of the public money had, during a long period of time, remained in the hands of the Paymasters-general out of office, without any adequate advantage or convenience to the Public, and recommend that these balances should be called in; and that there existed an improper delay in the settlement of their accounts, partly arising in the Pay-office, where the accounts were made up, and partly in the office of the Auditors of Imprest, where they are finally settled.

In their fifth Report, they, from various and minute inquiry, ascertain, that a larger balance of the public money continually remained in the hands of the Paymaster in office than was necessary

to answer the demands of the public service; and, after suggesting various forms of improvement, on the supposition that the present system might continue, conclude by stating, that the whole evil would be removed "by taking away from the Paymaster-general of the Forces the custody of the public cash, and placing it in the Bank of England, by which means (they add) this Treasury will be converted into an office of mere account, and the Paymaster-general, instead of being the banker of the army, will be the instrument only through whom the army services are paid, without having the power of applying the public money to any other purposes whatever." They also observe, that "the official books and papers are, and should be considered as, the property of the Public, and as such left and deposited in the Pay-office, for the use and information of posterity."

The Commissioners, in their fifth Report, having incidentally mentioned the intricate and perplexed form of the Army accounts, in their ninth enter more fully into that question, as being the cause of great delay and difficulty, both in the office which keeps the accounts, and in that which passes them. Your Committee feel themselves under the necessity of submitting to the House this question in detail, being apprehensive that they could not otherwise explain, in an intelligible manner, either the nature and object of the regulations proposed by the Commissioners, or those adopted by the Legislature.

The Commissioners observe, that the establishment, with the King's regulations and warrants, is the instrument that regulates the pay of the Army; that at the period of their inquiry, the pay of a regiment was divided in the establishment into five parts: 1st, Full pay of officers and men. 2d, Allowance to widows, being the pay of two men. 3d, Ditto to the Colonel, being the pay of one man, and the off reckoning of four. 4th, Ditto to Captains, being the pay of two men for recruiting, and which sum was carried to the non-effective fund*. 5th, Ditto to the Agent, being the pay of one man. These were called warrant-men. The Captains had an allowance of the pay of a certain number of men called contingent-men, for the purpose of repairing the arms, and for defraying the pay of their companies.

In the Pay-office, this sum, constituting the full pay, &c. of a regiment, was divided into six parts, according to the establishment,

* The Captains had a contingent interest in this fund, which, at the close of the year, was divided among them, if there was a balance, provided that no share should exceed 20l.

the King's warrants and regulations : 1. Subsistence. 2. Widows' allowance. 3. Poundage. 4. Hospital. These two last being deductions from the pay of one shilling in the pound, and one day's pay for miscellaneous services and Chelsea Hospital. 5. Off-reckonings, being the fund allotted to the Colonel for cloathing, from the pay of the non-commissioned officers and privates. 6. Clearings, being the arrears of officers, and whatever may remain due to the regiment.

The Commissioners, after pointedly remarking, that they did not propose to alter in any case the quantum of actual emolument received for military service, but that it was their intention, whenever they advised the abolition of any fund, to suggest the establishment of another, equal in value, and in form more convenient for the public, recommend the adoption of this general principle, viz. that the establishment should contain the real full pay of every person described therein, and nothing more : and that five separate funds, independent of the establishment, should be created, viz. 1. Cloathing, 2. Recruiting, 3. Widows, 4. Chelsea, and 5. Miscellaneous Services ; in lieu of those then existing ; to be balanced annually at the Pay-office, as soon as possible after the expiration of the year, and before the supply for the subsequent one was voted, as a guide to the Secretary at War, in forming his estimates. They recommended also, that the regimental paymaster and surgeon, instead of being paid by a deduction from the subsistence of the non-commissioned officers and privates, should be provided for in some more convenient form, on the establishment ; that subsistence should be issued to effectives only, and according to muster ; that one fund should be formed for clothing the whole army, to be managed by the clothing board, and not by the Colonels of regiments, such board consisting of a certain number of general officers chosen annually by the board of general officers. " Upon a certain day appointed by the Board, the clothiers produce to them patterns of the several species of clothing. After examination, those that are approved of are sealed with the seals of three of the Board, and with the office seal, and delivered to the clothiers ; after the cloathing is made up, it is reviewed by one of the Board appointed for that purpose, taking care that no one reviews the cloathing of his own regiment. Upon the certificate of the reviewing general, that he has found the cloathing agreeable to the patterns, the cloathing Board join to the Colonel's assignment their certificate to the Paymaster-general, that the cloathing has been viewed and approved, and desiring him to pay to the assignee the sum mentioned in the assignment." The Commissioners

recommend, moreover, as an essential part of this plan, that the Colonel should receive a liberal equivalent for any emolument he had derived from this source, by an increase to his subsistence, or to his arrears, or to both.

In the tenth Report of the Commissioners, they advise, that before any money is advanced to a public accountant, an examination should be made of the balance then in his hands, and the issue regulated accordingly. There are many useful observations in this Report; but on consideration it appears, that most of them apply more directly to another branch of inquiry. It must, however, be noted, that the Commissioners, with a view of saving expence, and preventing unnecessary labour, advise, that hereafter the accounts of the Paymaster-general should be finally passed in the office of the Comptrollers of the Army Accounts, and not in that of the Auditors of the Imprest.

After this statement, your Committee next propose to detail to the House such measures as have been actually taken in pursuance of the above several recommendations. And first, with respect to balances in the hands of Paymasters out of office, they observe, that an act passed shortly after the date of the fourth Report, directing that 377,788l. 5s. 7d., the then balance in the hands of the late Paymaster-general, or their representatives, should be forthwith paid into the Exchequer, and that upon such payment the said Paymasters and their representatives should be discharged from all claims in respect of such balances.

With respect to balances in the hands of Paymasters in office, your Committee, on referring to the act commonly called the Pay-office Act, observe, that the Paymaster is therein directed to address his memorials to the Treasury, praying that money may be lodged for army services (specifying the same) in the Bank of England, to be placed there "to the account of the Paymaster-general of His Majesty's forces;" such money to be liable, in the hands of the Bank, to answer the drafts of the Paymaster for Army services, duly specified, and not otherwise.

The Paymaster is also directed, in the monthly memorials to the Treasury, to state the balances remaining due to him at the Bank on the preceding month's account, oftener, if required so to do, together with an account of all the demands with which such balance is chargeable; such balances on death, resignation, or removal of any Paymaster, to vest in his successor, and be liable to the same demands.

The Paymaster is also therein directed "within twelve months after the accounts enabling the said Paymaster to complete the

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“ hereinafter-mentioned accounts shall be received, to make up, or
 “ cause to be made up, an annual account of the ordinary and ex-
 “ traordinary services of the army, intituled, “ An Account of the
 “ Paymaster-general of His Majesty’s Forces,” from the 25th of
 December in each year to the 24th of December following: the
 account of the said Paymaster to be transmitted, with the proper
 vouchers, to the office of the Auditors of the Imprest: but now,
 by stat. 25 Geo. III. c. 22. to the Commissioners for auditing
 the Public Accounts, two of whom must be Comptrollers of the
 Army Accounts. The official books and papers are also declared
 to belong to the office of the Paymaster-general, and as such to be
 public property. The same statute, with a view of rendering the
 pay of the Army simple, expeditious, and intelligible, directs that
 all estimates, debentures, warrants, and accounts, belonging to the
 Army, should be made out from the 25th December in each year;
 and enacts, that the establishment should be divided under their
 several heads of service; and that the Secretary at War should
 form estimates of the charge of pensions to officers’ widows, cloath-
 ing, agency, and the allowance to agents, by the subsistence of non-
 effectives, called warrant-men, the actual pay of commission, non-
 commissioned officers, and privates, allowances to captains, pay-
 masters, and surgeons, and of all expences defrayed by poundage
 and one day’s pay; the Paymaster is also directed to form his me-
 morials to the Treasury for cloathing, and issue his drafts on the
 Bank in respect thereof, in equal payments, on the 24th of June
 and the 24th of December in each year, in favour of the persons
 having regular assignments from the Colonels, &c. &c. command-
 ing regiments.

The same statute, for preventing the issue from the Exchequer
 of more money than may be wanted for the purposes of the act,
 directs the Secretary at War, from time to time, to transmit to the
 office of the Paymaster-general an account of the effective, commis-
 sioned, non-commissioned officers, and privates, regular and embo-
 died militia, serving in Great Britain, distinguishing each corps,
 for which purpose the Commissaries are directed to muster the said
 troops agreeably to terms directed in the act; and the Paymaster
 is directed to form his memorials accordingly. With a view to
 prevent obscurity and confusion in the accounts, the Secretary at
 War is also directed to make estimates for recruiting, to be trans-
 mitted to the Pay-office for their information, in lieu of providing
 for this service by the subsistence of non-effectives. The statute
 also makes provision for the regular settlement of all accounts be-
 longing to this service. The Secretary at War is also directed to

make estimates of the expences of re-paying the poundage deducted, and also distinctly of the several services under the title of contingencies, formerly defrayed from the subsistence issued to non-effectives, and to transmit the same to the Paymaster-general. The same statute also provides allowances for the agents, colonels of regiments, captains of foot and of invalids, to paymasters and surgeons of foot, to paymasters, surgeons, riding-masters, and rough-riders of dragoons, in lieu of the allowances derived from warrant men, contingent men, the stoppages from the pay of privates for paymasters and surgeons, and from what is termed *grafs* money. In order to provide for the more regular settlement of regimental accounts, the paymasters of every regiment, either regular, or embodied militia, are directed in the said act to transmit to the agent, every two months, an account of subsistence actually issued by them to effectives; and also within three months, after the 24th of June and the 24th of December in each year, a specific account of the several contingent regimental expences therein specified, duly examined and certified by the commanding officer of each corps, under the penalty, on default, of being liable to the sentence of a general Court Martial. The regimental agents, on their part, are also directed to make up and transmit the annual accounts of all regiments, as well regular as embodied militia, completed and duly vouched, to the Secretary at War, and copies of the same to the Paymaster-general, in the following manner, viz. the accounts of all regiments serving in Great Britain, within six months after the 24th of December in each year, and the accounts of regiments serving abroad within two months after the receipt of the materials necessary, under the penalty of 100*l.* for neglect in each particular case; and the Secretary at War is directed to settle and transmit the same to the Paymaster-general within three months after they have come to his hands.

Your Committee, with a wish of more distinctly explaining the regulations of this act, have annexed to their appendix "the establishment of a regiment of foot for 365 days, to the 24th of December 1782," previous to the act in question, and beg to refer the House to a paper already annexed to their report, being the establishment of a regiment of foot in the year 1791, subsequent thereto. They also subjoin, with the same view, an account of the charges of the Colonel, field officers, &c. &c. and privates, as borne upon the establishment of a regiment of foot, on the 24th of December 1782, and the 24th of December 1796; also a list of the several allowances to the Colonel, field officers, &c. &c. and

privates, on the 24th of December 1782, and 24th of December 1796, respectively.

Upon the whole matter it appears to your Committee, that the several plans proposed by the Commissioners, respecting balances in the hands of Paymasters-general, both in and out of office, and the measures recommended for producing a speedy and regular settlement of army accounts, by introducing a greater simplicity in their form, and also the regulations and checks proposed by them, with a view to control the expenditure, under the head of Extraordinaries of the Army, have in many instances been literally followed, and in almost all virtually, and in substance.

Your Committee however wish to note one exception to this general observation; it relates to the whole cloathing of the army, which is still managed by the respective Colonels of regiments (both regular and militia) and not by the means of a single fund under the management of the cloathing board, accompanied by a liberal indemnity to the Colonels, as advised by the Commissioners. And your Committee feel it the more necessary to make this remark, finding by the evidence of Mr. Greenwood, an army agent, and also by a return from the War-office, that the money for cloathing both regular and militia regiments, is issued not to effectives only, and according to muster, but for the numbers on the establishment of the regiment.

Your Committee farther report, that the cloathing for the militia regiments is not subject to the inspection of the cloathing board, or of any board whatever, before the same is delivered to the regiments; and they venture to suggest, that no reason has occurred to them why this part of the public expenditure should not be liable to the same inspection and control as is applied to a case which appears to them, at least whilst the militia is embodied, to be nearly similar.

2. Your Committee now proceed to lay before the House such opinions as they have been enabled to form on the farther question submitted to their consideration, namely, "How far the above regulations and checks have been effectual."

The words, "nearly similar," are used, as it will appear that the sum allotted for the cloathing the militia differs materially from that allotted to regular regiments, in the case of the serjeants, corporals, drummers or fifers, and privates.

of the several allowances to the General, field officers, &c. &c. and December 1782, and the 24th of December 1796; also a list of the charges of the establishment of a regiment of foot, on the 24th of December 1782, and the 24th of December 1796; and a paper already annexed to their report, being the

SECRETARY AT WAR.

Under this head, no reasons occur to your Committee why the regulations and checks applied to control the public expenditure, may not be considered as being finally effectual for this purpose: the authority which originally directs and limits a considerable part thereof, namely, the establishment of the several regiments, is clear and explicit; and the incidental charges connected with the establishment (making a second general head of the expences controlled in this office) are of daily occurrence, and capable of being easily checked by the Secretary at War, assisted by the Examiner of the Army Accounts.

Your Committee, however, think themselves justified in stating, that it appears (as will be particularly detailed hereafter) that the several regimental accounts are delivered into this office at irregular periods, and in some cases very remote from the time when the expences were incurred, and that it is possible that the public may sustain some risk from this circumstance.

COMPTROLLERS OF THE ARMY ACCOUNTS.

Your Committee next proceed to offer some remarks on the efficacy of the measures adopted, by the means of these officers, to check the public expenditure; and in explanation thereof they beg to refer particularly to the official communication which they have received on this subject. It appears from thence, that in the judgement of the present Comptrollers, the mode of check and regulation applied to control the extraordinaries of the army incurred at home, and those arising from the bills of Governors for ordinary and contingent expences abroad, and the pay on subsidies of foreign troops, are in certain cases fully effectual, and in others as much so as the nature of the several cases admit of, with the two following possible exceptions; viz. the expenditure arising from the delivery of forage to non-effective horses, or paying money in lieu thereof, which (they state) notwithstanding the most careful regulations hitherto established by the Comptrollers, and the utmost vigilance of the superintending officers, have possibly not been completely effectual. 2dly, On the bills of the Apothecary-general, the Comptrollers remark, that the regulations to check this expenditure seem to be effectual, unless it might be thought necessary to require, as a farther voucher, the actual receipt of the several articles by the persons, and for the use of the regiments and hospitals for which they were ordered, and to whom they were addressed; as the certificates annexed to the bill

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only ascertain that the Secretary at War is satisfied that the articles had been forwarded to their respective destinations, according to the directions from time to time given to the Apothecary-general.

On the remaining head of expenditure, arising from the service of active armies abroad, your Committee are by no means prepared to say, that the regulations and checks applied to control the same have been effectual; nor do they think themselves justified in reporting the contrary; especially as many of the accounts relating thereto either are at present, or in future must be in due course submitted to the examination of the proper officers: they cannot avoid, however, remarking that it will be the peculiar duty of the Executive Government to use every possible exertion to ensure a strict and vigilant examination into the accounts of the whole expenditure, into the conduct of the persons concerned therein, and into all transactions connected therewith: such an examination may furnish the means of correcting and reducing the amount of the present expences, by procuring re-payments in cases where they may appear to be due; and the exertion of due attention and vigour in the present instance may in itself produce the most salutary consequences hereafter, in case any necessity should involve us in circumstances that may lead to expences of the same nature.

PAYMASTER-GENERAL OF THE FORCES.

It does not appear to your Committee, that the Paymaster-general has any active control over the public expenditure; it being his duty to make payments ministerially, and without discretion, in pursuance of the warrants directed to him by the Secretary at War, or the Treasury, or by both, as the case may be, or in payment of the drafts of the Deputy Paymasters abroad, for the ordinary services of the army. The Pay-office must therefore be looked upon as an office of mere account; and as affecting the public expenditure only so far as it performs its duty, as an office of account, with expedition and regularity.

Your Committee, considering the preceding measures with a view merely to their effect, in producing a regular and expeditious settlement of the army accounts, feel themselves obliged to declare that they have not been effectual. In the first place, they refer the House to a paper received by them from the Pay-office, which states, "that there have been four accounts of the Paymaster-general delivered at the office for auditing the public accounts, from 24th April 1782 to 24th December 1785, but it does not appear

" that these accounts are settled by the commissioners for auditing the public accounts *."

As it is not the object of this particular report to make inquiries respecting any office beyond those already mentioned, your Committee forbear to make any remark on this return, other than that it appears by direct inference, that no accounts have been delivered by the Pay-office to the Commissioners for auditing the public accounts since the 24th of December 1785, being a period of upwards of eleven years; and as the whole of the ordinary and extraordinary expences of the army are paid either directly by the Paymaster, or indirectly through his sub-accountants, it is obvious that the sum not finally accounted for by the Pay-office must be of an enormous extent. Your Committee must however remark, that it appears from the whole of the foregoing part of this report, that every article contained in this large sum must, in the ordinary course of business, and by the various means detailed, have undergone an examination before the warrants could be granted directing its payment, namely, either by the examiner of the army accounts, or by the Comptrollers, or by the Commissaries of Accounts abroad; or when defrayed by bills drawn on the Treasury, it must have been examined in the office of the Secretary of State, or in the department having cognizance of the particular expence incurred.

It must also be observed, that the delay in bringing forward the accounts of the Paymaster-general does not retard the final examination of the accounts of all persons, (who, by receiving money from him, become his sub-accountants) before the Commissioners for auditing the public accounts, as your Committee find it enacted, " That the Paymaster-general, &c. &c. who shall hereafter pay into the hands of any person or persons whomsoever, money for public services by way of imprest or on account; shall, within thirty days of the 31st of December in every year, transmit an account of all sums of money issued or paid by him to any person or persons for the public service, within the preceding year, to the Commissioners to be appointed under the authority of this act, who shall, and they are hereby required forthwith to transmit duplicates of the same to His Majesty's Remembrancer in the Court of Exchequer, who shall immediately on receipt of such accounts, put the sums so issued in charge against the parties, in

* See the representations of the Commissioners for auditing the public accounts, respecting the circumstances which retard the Paymaster's Account. 22d Rep. of this Committee.

"like manner as is now practised with respect to persons who receive money by way of imprest and on account at the receipt of His Majesty's Exchequer."

Your Committee observe, that the sum paid for army services by persons who become liable to account, under the above statute, for money received to defray army services, must bear a considerable proportion to the whole sum contained in the accounts of the Paymaster-general, as the several instructions given to the Commissaries-general serving with the armies abroad prove, that all the sums paid on account of the ordinary and extraordinary services of the army pass through the hands of the Deputy Paymasters-general.

It will appear to the House, on referring to the regulations contained in the Pay-office act, that the materials and documents, which compose a considerable part of the account of the Paymaster-general, originate from persons over whose conduct he has no control, and that there is a regular line of succession in preparing them from the regimental Paymaster to the agent, and from the agent to the Secretary at War, who finally delivers them at the Pay-office. These several accounts and documents, being directed by the act to be delivered in succession at certain periods, your Committee have conceived it to be a part of their duty to inquire how far the directions of the act have been complied with.

1. The regimental paymasters, being directed by the said act to transmit their accounts of the subsistence, &c. paid by them to effectives, every two months to the agent, and of certain contingent expenses within three months after the 24th of June and the 24th of December in each year, your Committee have examined Mr. Greenwood, an army agent; from whose evidence it appears, that within his experience, the regimental paymasters, whether serving abroad or at home, have not, generally speaking, transmitted their accounts within the periods fixed by the Pay-office act. Your Committee will have occasion to notice this part of the subject more fully at a subsequent part of their report.

2dly, The next description of persons in the succession, whose conduct is regulated by the Pay-office act, are the regimental agents, who are therein directed to transmit their accounts of all regular regiments serving in Great Britain, and of the embodied militia, to the Secretary at War, within six months after the 24th of December in each year; your Committee, in this instance (without noticing the accounts of regiments serving abroad, which are also subject to positive regulation, when the agents have received the necessary documents relating to them) repeat the obser-

vation contained in their third report, that at the period therein alluded to, "out of one hundred and ninety-eight accounts of this description, only fourteen had been delivered within the period prescribed by a positive law."

gally, The remaining office through which the regimental accounts pass, on their way to the Paymaster-general, is that of the Secretary at War, who by the Pay-office act is directed "to examine and settle, or cause to be examined and settled, the afore-said annual accounts, and to transmit the same, together with certificates of the several charges allowed in the same accounts, and the balance of the same, within three months after the receipt of the said accounts respectively, to the office of the Paymaster-general of His Majesty's land forces."

Your Committee, again referring to a paper annexed to their third report, and confining themselves, as in the former instance, to the case of regiments who have served in Great Britain during the whole war, observe, that out of 149 accounts received by the Secretary at War, 89 have been, and 60 have not been examined and settled within the period fixed by the act, viz.

Accounts of the year 1793	-	-	4
1794	-	-	26
1795	-	-	30
			60

Your Committee having proceeded so far in their inquiry into the present state of the army accounts, have felt it impossible not to enter into a farther examination of the question; and have called on the Pay-office to inform them, what are the particular accounts wanting, and which are described in the Pay-office act, as enabling the Paymaster-general to make up the annual accounts, directed to be transmitted by him to the auditors; and they find that "if the regimental accounts were settled, and the clearing warrants delivered, his accounts would be retarded by no other circumstance."

Your Committee have obtained two papers from the Pay-office on this subject; and they observe, that in the first list the number of regimental accounts not made up (debenture warrants not being received at the Pay-office) is, in the years 1782 and 1783, twenty-seven.

From 1784 to 1789, both inclusive, the regimental accounts are made up (debenture warrants being received) but some (included

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in the second list) are not settled, i. e. the clearing warrants are not received at the Pay-office.

In the years 1790, 1791, 1792, 1793, 1794, the number of regiments whose annual accounts are not made up, debenture warrants not being received at the Pay-office, is sixty-four, to which number must be added the annual accounts of all regular and fencible regiments in pay during the years 1793, 1794, and 1795, with the exception of thirty regular and six fencible regiments, whose accounts are made up.

It farther appears to your Committee, that in the second list, the number of regiments, from 1782 to 1795, both inclusive, whose accounts are made up (debenture warrants having been received at the Pay-office) but not settled by the respective agents (i. e. the clearing warrants not being delivered at the Pay-office) is three hundred and eight.

Your Committee, desirous of giving the House all the information in their power on the effect of the above evidence, as applied to the present question, and which can only appear by an explanation of the forms in which this business is officially conducted, refer to certain papers already alluded to, and annexed to their appendix; from which it appears, that after the account of a regiment is made up by the agents, and examined at the War-office, the debenture warrant is addressed by the Secretary at War to the Paymaster-general, which states the amount of the charges allowed to be due to the regiment, and directs him to make out a debenture complete for the regiment, being an account of what is due to it, both under the authority of the establishment and for contingent services allowed. This debenture warrant is accompanied by a state of charges, which is an account in four columns, the two first of which state severally "the sums expended or due," and the "sums received;" the two latter state what is "received over," or, "received short," under each head of service. The account being balanced, the statement of the sums expended or due is certified and signed by the Secretary at War. On the receipt of this warrant at the Pay-office, the debenture is made out, founded on the statement delivered to them, and being transmitted by the Pay-office to the Secretary at War, the clearing warrant under the King's sign manual is issued, countersigned by the Secretary at War and three Lords of the Treasury, which directs the final payment of the account by the Paymaster-general (where money is due to the regiment) and is among his vouchers before the Commissioners for auditing the public accounts.

It appears, therefore, that the regimental accounts contained in

the first list have not been examined and settled at the War-office, so far as to enable the Secretary at War to frame the state of charges, and issue the debenture warrant; and that in the second list, this examination and settlement has taken place; but that the clearing accounts, if delivered to the persons entitled to receive them, have not been transmitted by the person in whose possession they are to the Paymaster-general.

It is, however, from both cases perfectly clear, that the Paymaster-general has not, from the year 1782 to the year 1795, both inclusive, received the complete accounts, enabling him to make up his annual accounts, as directed by the Pay-office act.

It is stated to your Committee, "that the Paymaster-general's accounts are never delivered to the auditors in a complete state, nor with all the necessary vouchers. The accounts are made up as nearly complete as they will at the time of delivery admit of; and the auditor's office receives them in that state." But your Committee think it their duty to observe, that it is also represented, "that the accounts for the year 1783 have not been yet closed by the auditors; and that, it being their practice not to begin a subsequent year before they had concluded the antecedent one, even if the accounts for years subsequent to 1785 had been delivered from the Pay-office, no farther progress would have been made towards their final settlement than has been made at present."

Your Committee have received certain observations from the War-office on both lists of the regimental accounts above detailed, which are contained in the Appendix, and to which they refer the House.

Your Committee being desirous of ascertaining whether any, or what, part of the delay in bringing forward the regimental accounts has arisen from the regulations of the Pay-office act, have proposed certain questions to Mr. Greenwood, who is agent to a very considerable proportion of the Army; and from his evidence it appears: That the Paymasters of regiments serving abroad have, in some instances, transmitted their accounts regularly, within the limited periods, to the regimental agents; but that, generally speaking, the fact has been otherwise. In some instances, no accounts have been received since 1793. That there are several causes for this irregularity: 1st, The regimental paymasters are generally commissioned officers, and consequently have other duties; 2dly, Parts of regiments are frequently detached; and, 3dly, The nature of the particular service of the regiment may occasionally produce irregularity. Mr. Greenwood, however, thinks the period

allotted by the act to regimental paymasters sufficient, except the two latter causes of delay should occur.

As to paymasters at home, Mr. Greenwood thinks, that in the first instance, the accounts are in most cases transmitted regularly, but are frequently returned on account of inaccuracies arising from the perplexed nature of the account, occasioned by the several late allowances. Subject to this observation, it appears, that Mr. Greenwood thinks that the period given to regimental paymasters at home, by the act, is sufficient.

With respect to the time given to agents for the making up their accounts, Mr. Greenwood thinks it sufficient, provided they are furnished with their materials by the regimental paymasters in due season. He makes, however, one exception to this opinion, in the case of regiments serving abroad.

It farther appears, from the return of the War-office, annexed to this Report, that, supposing the accounts duly and regularly made up by the agents, the time allotted by the act for their examination and settlement at the War-office is sufficient.

Your Committee, in conclusion, wish to notice one effect, which is a necessary consequence of the delay and irregularity which has taken place in the examination and settlement of the several regimental accounts, viz. That it produces a correspondent delay and irregularity as to the time when the arrears of military officers can be paid. At present, indeed, this observation applies only to the case of officers holding a rank superior to that of a subaltern; with respect to whom it appears, from the evidence stated by your Committee in their third Report, that their arrears cannot be paid till the accounts of the year to which they belong are examined and settled. And it is clear, therefore, that the time when such arrears can be received must, under the practice which has been above stated, not only be distant, but uncertain. It is stated indeed, by a return from the War-office, that the present arrear of business will be got rid of by extraordinary exertion.

Your Committee, on a consideration of the whole circumstances, cannot but express an opinion, that, if it be deemed necessary for the security of the Public, to continue this form of payment, measures should be taken for the punctual discharge of all arrears at fixed periods, as every military officer will then receive a degree of benefit from a payment so conducted, which he never can derive from the present uncertain and irregular issue.

Parts of regiments are frequently detached; and, 3dly, The nature of the particular service of the regiment may occasionally produce irregularity. Mr. Greenwood, however, thinks the period

Your Committee proceed to their next general head of inquiry, namely, what increase or diminution has taken place since the year 1782, in the number or amount of the salaries and emoluments of the offices of the Secretary at War, the Comptrollers of the Army Accounts, and the Paymaster general of His Majesty's Forces.

SECRETARY AT WAR.

The establishment of the War-office, at Christmas 1782, consisted of the Secretary and Deputy Secretary at War, a first clerk, and two principal clerks, with five other clerks or officers presiding over certain departments in the office. The salaries of the above officers, independent of emoluments, in 1782, amounted to 4,063l. 14s. The establishment at Christmas 1796, consisted of the Secretary and Deputy Secretary at War, a first clerk, and three principal clerks, and eight persons, or their assistants, placed at the head of different departments of the office, whose several duties are described in a paper annexed to this Report. It appears, therefore, that in point of the number of persons receiving salaries, there has been an increase of four, being one principal clerk, two assistants to the "Examiner of the Army Accounts," and the "Examiner of Army Muster Rolls," being a new department, and arising from the regulations contained in the Pay-office act.

The amount of the salaries of these officers (independent of emoluments) at Christmas 1796, was — — — £. 5,991 12 0
the amount stated at Christmas 1782 4,063 14 0
the total of increase of salaries was therefore £. 1,927 18 0

On referring to the returns made upon this subject, the particulars of this increase appear to be as follows:

Increase of salary to deputy secretary	£. 500 00 0
Ditto to examiner of army accounts	300 00 0
Salary of an assistant to ditto	£. 400 00 0
Ditto to another —	320 00 0
Increase to the clerk for the entry of commissions	118 12 0
Ditto to the clerk for the accounts of deserters	49 00 0
Ditto to the clerk for widows' pensions	114 8 0
The salary to the examiner of army-muster rolls	200 00 0
	£. 2,002 00 0

Deduct a decrease in salaries of principal clerks, viz. ————— 74 2 0

The total of the actual increase is therefore £. 1,927 18 0

Besides this increase, it appears that the number of other clerks at the War-office, in 1782, was twelve; that the total of their salaries then was 1,190l. 13s. But that the number of other clerks, in 1796, was twenty one; and that the total of their salaries was 1,810l. The increase therefore of persons of this description, since 1782, has been nine, and in the total of their salaries, 619l. 7s.

The number of retired clerks, in 1782, was two, and their salaries 400l. The number of retired clerks, in 1796, was four, and their salaries 455l. 2s.; making the increase in number of retired clerks two, and the total of the increase of their salaries 55l. 2s.

Your Committee having remarked, that in the paper containing an account of the several duties of the clerks and officers at the War-office, there is a distinct column, entitled "Emoluments," and finding by a note at the end of that paper, that certain persons belonging to the office are paid both by a salary and by an established proportion of the fees paid to the office: and that the sum set opposite the name of each officer states the amount received by him under the head of salary and fees taken together, and is calculated on an average of fifteen years; they proceeded to call for a statement of the authority by which the said fees have been demanded, and a schedule, ascertaining the sum paid on each instrument or occasion, and an account of the application thereof. Upon this subject it appears, "that no document is to be found at the War-office, authorizing the several and respective fees which may be demanded therein; nor does any officer now belonging to the department, or retired therefrom, know of any orders having been given on the subject: that the fees have been constantly the same, within the recollection of the persons whose duty it has been to collect them; and they speak from their own experience during the last thirty-six years, and declare, that they have strictly and uniformly adhered to the same rules in demanding them, as they understood to have been observed by the officers who preceded them in the collection."

A schedule of the fees paid at the War-office, and a paper describing the application thereof, are annexed to this Report; from which it appears, that (with the exception of an occasional arrange-

ment made in favour of two retired principal clerks) they have been exclusively paid in certain proportions to the following clerks and officers: 1. Deputy Secretary at War. 2. First Clerk. 3. Principal Clerk. 4. Ditto. 5. Ditto. 6. Clerk for Entry of Commissions. 7. Clerk for Accounts of Deserters. 8. Clerk for Business of Widows' Pensions. 9. Examiner of Army Accounts. 10. Assistant to the Examiner of Army Accounts. And, with a view of collecting more accurate information on this question, your Committee also required an account of all fees received at the War-office, during the years 1792 and 1796 (being respectively periods of peace and war) with the distribution thereof; whereby it appears, that the amount received and distributed, was, in the year 1792, 4,997l. 3s. 4d.; in the year 1796, 42,731l. 11s. 11d. The total of the salaries in the year 1796, was 8,559l. 4s. which, together with the fees above stated, makes the sum of 51,290l. 15s. 11d., of which there was paid by the Public, 46,127l. 7s. 3d., and by individuals 5,163l. 8s. 8d., subject to deductions of 52l. for taxes, leaving the total net receipt, anno 1796, 51,238l. 15s. 11d.

The above facts having particularly excited the attention of your Committee, they have annexed to their Report a table, stating the receipt of the above-mentioned officers and clerks, on an average, from 1782 to 1796, both inclusive, consisting of salaries and fees blended together, and also containing an account of the salaries and fees (distinguishing each) received by the same officers and clerks, anno 1796, including also the salaries and fees allotted to two retired principal clerks. With respect to the emoluments which appear to have been received by the retired clerks, your Committee beg leave to refer the house to a letter from Mr. Lewis, the Under Secretary at War, in which the claims of these gentlemen, to public remuneration, are stated. And they have annexed to this Report, an account of emoluments not arising from places in the War-office, but received by officers belonging to this department, amounting in the whole to 4,611l. 6s., and the pay of Nathaniel Brunton, Esq. as Captain in the Navy, and Geo. V. Hart, Esq. as second Lieutenant-colonel in the 75th regiment of foot.

COMPTROLLERS OF ARMY ACCOUNTS.

The number of salaries established at this office, May 8th, 1791, was nine, and the total net amount thereof, consisting both

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of salaries and emoluments, including 20l. per annum paid to one superannuated officer, was — £. 4,331 2 8

The salaries being £. 1,639 9 11

The emoluments 2,691 12 9

£. 4,331 2 8

All the emoluments belonging to the office, consisting of certain fees and gratuities paid to the several clerks and officers, were abolished in the year 1783, and fixed salaries were substituted in lieu of the payments made by salaries and emoluments jointly.

The number of distinct salaries, in 1797, appears to be thirteen, being an increase of four. And the amount of the salaries paid in 1797 is 4,470l., being an increase beyond the former establishment, consisting of salaries and emoluments, of 138l. 17s. 4d.; or if the allowance to the superannuated officer of 20l. per annum be not considered as belonging to the establishment, of 158l. 17s. 4d.

Your Committee farther report, that by stat. 25 Geo. 3. c. 52. the Comptrollers of the Army Accounts have been, in virtue of that office, named among the number of the Commissioners for auditing the Public Accounts; in virtue of which appointment they receive each a salary of 500l. per annum, in addition to the sum of 1,000l. per annum they are entitled to as Comptrollers. They are also, in virtue of their office, Members of the Board for the management of the affairs of Chelsea Hospital; for their services, pains, and labour, in which department they receive no salary or emolument whatever. The Secretary to the Board attends the General Officers who compose the cloathing Board, in capacity of Secretary to that Board likewise, but for this service he receives no additional salary or emolument whatever.

PAYMASTER-GENERAL OF THE FORCES.

Your Committee find, from a return made to their order by the Pay-office, that the establishment, previous to the act of the twenty-third of his present Majesty, consisted of the Paymaster and Deputy Paymaster-general, cashier, and other clerks and officers, making in the whole eight; that there were also eight junior clerks employed, with an office-keeper, two messengers, and a housekeeper, being in the whole twenty. It appears also,

that there were nine Deputy Paymasters abroad, six of whom were employed on a salary of 30s. per diem, and three at 3l. per diem each.

The net receipt of the whole establishment of the Paymaster-general, his officers and clerks (exclusive of the salary paid to the Deputy Paymasters abroad)

	£.	s.	d.
was —————	16,973	1	8

Payments to Deputy Pay-	}	6,588	0	0	}	23,561	1	8
masters abroad ———								

of which 11,573l. 19s. 1d. consisted of fees and gratuities paid to certain officers exclusively.

Your Committee have called for a return, stating what alterations took place in pursuance of the Pay-office act, and find, that at present no fees, perquisites, or gratuities, are taken in the Pay-office of the army; and that the establishment made immediately on the passing the act, consisted of the Paymaster and Deputy Paymaster-general, and six principal clerks and officers, making in the whole eight; and also of eight junior clerks, a storekeeper, two messengers, and a housekeeper, the net salaries of whom amounted to 11,000l. Since that period there has been an addition of two clerks, and increase of salary to two others as assistants in the departments of the accountant and cashier; the increase in point of salary being 340l. The total thereof, independently of the salaries of the Deputy Paymasters abroad, is 11,340l., being a decrease in the whole emoluments of the office, in comparison with the receipt before the Pay-office act, of 5,633l. 1s. 8d. Your Committee also beg leave to remind the House, that by the Pay-office act, the Paymaster-general was deprived of any profit that might accrue from the custody of the public money.

The present annual amount of the salaries to Deputy Paymasters (exclusive of those named in the return, and whose appointments have ceased)

	£.	s.	d.
is 5,205l., being a decrease in salaries to Deputy Paymasters of —————	1,383	0	0

Decrease on the establishment —————	5,633	1	8
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Total of the decrease in this office	£. 7,016	1	8
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The total amount of what the officers on this establishment receive from other departments of Government is 215,761. 3s. 8d. the particulars of which are contained in a paper annexed to the Appendix.

§ 3.

The last question for the consideration of your Committee is, Whether any, and what farther measures can be adopted for reducing the expenditure, or diminishing the total amount of salaries and emoluments in these offices, without detriment to the public service.

SECRETARY AT WAR.

Your Committee having received a considerable impression from the statement laid before them, respecting the fees received in the War-office, have thought it advisable to refer to the reports of the Commissioners of Accounts, and of Inquiry, to ascertain whether any principle has been recommended by their authority, which might apply to the present case. They find, that the Commissioners of Accounts, speaking of certain offices in the Exchequer, declare, " We are of opinion, that in the place of all these salaries, fees, and gratuities, there should be substituted and annexed to these offices, of whatever rank or denomination, one certain salary, paid to the officer by the public, quarterly, and free of all deductions; this salary should be an ample compensation for the service required, and the quantum estimated by the various qualifications and circumstances necessary for the execution, and which together form the title to the reward."

The Commissioners of Inquiry, in their first report concerning the offices of the Secretaries of State, say, " We are of opinion, that the whole fees and gratuities received in these offices, &c. &c. should constitute one general fund in the hands of the chief clerk of each office, towards defraying the expence of the office, and that the salaries of the under secretaries, clerks, and other officers, together with every other attendant expence, be paid thereout quarterly, as far as the said fund will produce."

In those and in other offices, the plan so recommended has been since carried into execution; and it appears to your Committee, that the establishment of fixed and certain salaries, to be defrayed out of a general fee fund, as far as the said fund will produce, is particularly desirable in the present instance; and they do, on full consideration, recommend the adoption of such a measure, on such a scale as may afford liberal and ample reward to the under secretary, clerks, and officers of the War-office, proportioned to the trust severally reposed in them; to their personal labour; and their ability to promote the public service, by a faithful and active discharge of the duties of their respective offices.

Your Committee having made this general remark on the amount of the salaries and emoluments which have been received at the War-office, beg to observe, that, considering the heavy pressure of the public business there (and, they may add, its great arrear) they cannot recommend any diminution at present of the number of persons receiving salaries, without detriment to the public service.

Your Committee farther wish to express their concurrence in the general principle of giving persons, who have retired through age or infirmities, a liberal compensation for their past services; but they are of opinion that this compensation ought to be limited in its extent, and given in conformity with those regulations which they have thought it their duty to propose respecting the future application of the fees paid at the War-office.

COMPTROLLERS OF ARMY ACCOUNTS.

Your Committee have already suggested, that possibly farther measures may be necessary for reducing the expenditure arising from the delivery of forage to non-effective horses; and for checking the expenditure in the department of the Apothecary-general; and most especially, that a strict and vigilant examination should be made into the accounts and conduct of all persons connected with the expenditure arising from the service of active armies abroad. They have only to add, with respect to the particular establishment of this office, that in their opinion, no “ measures can at present be adopted “ for diminishing the total amount of the salaries belonging to the “ office of the Comptrollers of the Army Accounts, without de- “ triment to the public service.

PAYMASTER-GENERAL OF THE FORCES.

Your Committee have already noticed, that the recommendation of the Commissioners of Accounts, relative to the cloathing of the army, has not been adopted; that there is great delay and irregularity as to the time when the arrears of military officers can be paid; and great delay also in the final settlement of the accounts of the Paymaster-general. Under the present head, they have only to add, having considered the state of the present establishment of the Pay-office (independently of the Deputy Paymasters abroad) and ascertained in various parts of their report, that there is a considerable pressure of business now at the office, and that the total amount of the salaries and emoluments have undergone a considerable reduc-

tion in consequence of the Pay-office act, are of opinion, that no measures can be adopted for reducing the total amount of such salaries, without detriment to the public service.

With respect to the Deputy Paymasters abroad, your Committee finding that, with the exception of Mr. Alexander Johnson, the Deputy Paymaster at St. Domingo, and possibly of Colonel Hart, the Deputy Paymaster at Madras, all the Deputy Paymasters execute their office by deputy; they think themselves called upon to repeat the same observation which was made upon this subject by the Commissioners of Accounts, namely; "Though deputies themselves, they execute their office by deputies, being themselves engaged in very different employments under Government;" a practice which they think ought to be discontinued in all cases where sufficient security can be obtained from persons qualified, and willing to execute the office in person.

July 19th, 1797.

RAYMASTER-GUNNER OF THE FORCES

TWENTIETH REPORT.

BARRACK-OFFICE.

THE Barrack department is so new an institution, that your Committee cannot, by any comparative view of the circumstances of any other official department, assist their judgement in forming an opinion on the scale of this establishment, as compared with the duty which it is meant to discharge.

The result of the inquiries which your Committee has made in this department, may be stated under the heads of, 1. Establishment; 2. Buildings; and 3. Annual Expence.

1. The Barrack department stands at present upon a very large and extensive establishment. It was originally formed in May 1793, and gradually increased until it was erected into an establishment, completely distinct from all others, by a warrant from His Majesty, dated the 24th March 1794: since that period it has also been farther enlarged, owing to the additional number of temporary barracks and prisons, which were ordered in the Autumn of 1796. The establishment now consists of, a Barrack-master-general, with two clerks under him; deputy Barrack-master-general; assistant Barrack-master-general for supplies, with two clerks; Accountant with five clerks; assistant Barrack-master-general for inspection of barracks, and seven other assistant Barrack-masters general for superintending and inspecting barracks in different districts; the seventh appears to have been appointed on the 16th February 1797, in consequence of the procuring and furnishing the regimental hospitals, and of providing general hospitals, being placed under the direction of the Barrack department; there are also six clerks for the general business of the office; for the building branch; an assistant Barrack-master-general, checking clerk, and six other clerks; two architects and surveyors, two assistants to ditto, with three clerks; four servants in the office: an assistant Barrack-master-general in North Britain, with two assistants to ditto, and two clerks; one agent for the general service, and three other assistant Barrack-ma-

ters-general, for the general service of the department, to assist in visiting and inspecting occasionally: with seventy-one resident Barrack-masters, and forty-seven assistants, at the different barracks established in Great Britain, and the islands of Guernsey and Jersey.

The Barrack-master-general and the Deputy Barrack-master-general are appointed, with fixed salaries, by warrant from the King. The salaries of all the other officers have, in the first instance, been fixed by the Secretary at War, but they are appointed and their numbers increased by the sole authority of the Barrack-master-general, who appears also to have a discretionary power of making such extra allowance to any of the officers of the department, beyond their fixed salaries, as he shall think proper; with a control over the whole department with regard to the appointments, as well as expenditure, in the Secretary at War. The pay of the resident Barrack-masters was fixed by the Secretary at War, from whom all such appointments originate; but several of the persons holding active stations in the general department, have other appointments and avocations, which, as it appears to your Committee, must necessarily call them from the discharge of their duty in the Barrack service, and thereby occasion a greater number of officers upon the establishment, and an increase of expence to the public beyond what might otherwise be necessary. No officer in the Barrack department is allowed to receive any fee or emolument on the receipt or issue of the public money, or any advantage whatever on the purchase or issue of stores.

It is represented to your Committee, by the Barrack-master-general, that the expence of keeping troops in barracks is less than keeping them in quarters; in proof of which he has laid before your Committee certain calculations, according to which it appears that there is a saving of 3s. 0 $\frac{3}{4}$ d. per annum on each man, and of 4l. 7s. 11 $\frac{3}{4}$ d. on each horse, which, calculating on 53,852 non-commissioned officers and private men, and 7,387 horses now in barracks, amounts to 40,591l. 6s. 6d. which he represents to be fully sufficient to cover the expence incurred on account of the Barrack-Masters, the wear and tear of bedding, &c. and the repairs of building. And as the expence of the Barrack-office itself is defrayed by funds arising from certain arrangements made by the Barrack-master-general, which could not otherwise be brought to the credit of the public, he thinks himself justified in stating, that, taking the whole of the expence of the department, it is full as cheap to keep troops in barracks as in quarters.

2. With regard to the buildings in this department, it appears

to your Committee, that there were forty three barracks for the reception of troops previous to 1792, which consisted partly of forts and castles, and partly of buildings erected at different periods for the reception of troops in different parts of Great Britain, capable of containing 20,847 men; these used formerly to be under the direction of persons appointed by the Ordnance for the care of their branch of the service, of others appointed by the War office to take charge of the part under its own immediate direction, and of the governors of garrisons, who also had allowances on fixed establishments, out of which they found the soldiers with certain barrack horses; there were in 1792 twenty-five resident Barrack-masters and fourteen assistants, whose salaries amounted together to 4,552l. 2s. 6d. Since 1792 there have been erected thirty-eight permanent barracks, capable of containing 10,197 men, with an appointment of thirty-five resident Barrack-masters, whose salaries amount together to 5,475l. : and your Committee are informed from the Barrack-office, that the King's House at Winchester, capable of receiving 3,000 men, is also to be fitted up and continued as a permanent barrack: it appears also, that there are forty-nine temporary barracks, erected or hired, and fitted up for the purposes of the war, capable of containing 58,431 men, having eleven resident Barrack-masters and thirty-three assistants, whose salaries amount together to 4,909l. 5s. : making the total salaries of all the resident Barrack-masters and their assistants 14,936l. 7s. 6d. an establishment of great expence, exclusive of that which must accrue to the public for furniture, necessaries, and incidental repairs of such large and extensive buildings.

Several of these barracks, in every class, being at present in an unfinished state, your Committee have annexed an account of all that are so circumstanced. And as the military hospitals, which have been erected and are now erecting are considered to be within the Barrack department, your Committee have also annexed an account of such of them as are now erecting in Great Britain. The Barrack master farther states, that the buildings are erected according to settled plans made by the surveyors of the office, and that the buildings are paid for by measure of fair valuation, according to the rates usually given for such work at or in the vicinity of the places where the same is executed. It is farther represented to your Committee, that the money for carrying on and completing all these buildings, has been already provided by Parliament.

3. The annual expence of the whole barrack department, for the year 1796, may be distinguished into, salaries upon the

TWENTY-FIRST REPORT.

OFFICE OF ORDNANCE.

IT belongs to the office of Ordnance, to supply all military stores for the Army and Navy, to defray the expence of the corps of Artillery, corps of Engineers, and other military corps attached to the Ordnance service; and also the charge of repairing and building fortifications, at home and abroad; excepting field works abroad, and excepting also those fortifications which Commanders in Chief may deem it expedient to erect without previous instructions from home; in which two cases the bills are paid by the Treasury, and placed to account in the Extraordinaries of the Army. All contingent expences attending Ordnance stores, as well as camp equipage for the artillery, and the article of tents for the privates of the whole army, are included in the payments of the Ordnance.

The hire of vessels for the transportation of ordnance for foreign service, has, since the establishment of the transport board, been transferred to that office; and the building of barracks belongs now to the Barrack department, except when barracks are ordered to be built within a fortification. The total expence incurred under the Ordnance department in the present war, has been very considerable, the sums voted in the years 1794, 1795, 1796, and 1797, amounting to about 9,234,000*l.*; from which, if on account of a supposed peace establishment for those years, the sums of 375,000*l.* per annum (being the sum estimated by the finance Committee of 1786) and of 50,000*l.* per annum on account of the sum voted annually in peace for the Ordnance use, under the head of naval service, and also of 100,000*l.* per annum for extraordinary services, not included in the estimate, are deducted, the war expences of the Ordnance already voted will be about 6,709,000*l.*

The total war expences of the Ordnance in the American war, from 1776 to 1785, each inclusive, will be found to have amounted to about 8,054,000*l.*, supposing 310,000*l.* per annum to be deducted for the peace establishment, from the sums voted in Parliament (that being the average ordnance expence of the six years of

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peace preceding) and supposing 50,000*l.* per annum to be also deducted, as in the case of the present war.

Although the payment of a chief part of the Ordnance transport service, and also of the Barrack service (the latter of which was in the former war very inconsiderable) ~~has been~~ recently transferred to other departments, the annual expence of the Ordnance could not fail in this war very greatly to increase, both on account of the more enlarged scale of the general military operations, (not to mention the increased price of almost all kinds of articles) and also through the peculiar demands for stores, which have been made in the present war on the Board of Ordnance, and the very considerable enlargement which has taken place in its own military establishment.

Your Committee are informed, that the greatest number of artillery men in British service during the American war, paid by the Ordnance, was 5,356; and that the present number is 6,464, besides a horse brigade, consisting of 1,199 men, an Irish corps of 500, a French corps of about 500, and a Dutch corps of 339 men.

An extraordinary charge on the Board of Ordnance has, in this war, arisen from the acquisition of new foreign establishments; and the value also of the Ordnance stores captured in these, has, by virtue of a recent act of Parliament, been paid to the army and navy, whenever they have been jointly the captors. The sums voted in the Ordnance estimates on this account, amount to about 150,000*l.* A new expence has also been incurred by supplying our subsidiary troops with ammunition and ordnance stores, which in the former war was no part of our engagements.

Your Committee have thought it proper to make these preliminary observations, because they have conceived that the unprecedented magnitude of the present annual scale of ordnance expenditure, and the recent extension which they shall have to state in the civil establishment of the office, might otherwise possibly create a presumption of a want of vigilance and economy in this department.

§ I.

IN examining the several regulations and checks, which have been applied to control the public expenditure in this department, your Committee beg leave to submit their observations under the following heads, viz. 1. The Master-general and Board of Ordnance. 2. Contracts. 3. Old Stores. 4. Debenture Payments. 5. Checks on the Receipt of Stores. 6. Storekeepers. 7. Treasurer. 8. Fortifications and Services. 9. Estimates.

1. The Master-general and Board of Ordnance.

The Master-general, who, in his military character, is Commander in Chief over the Artillery and Engineers, has, in his civil capacity, the entire control over the whole Ordnance department: "He can alone do any act, which can otherwise, if he does not interpose, be done by the Board; he can order the issue of money, but that order must be executed in usual mode, by three Board officers."

The Lieutenant-general, who is second in command over the Artillery and Engineers, is, in his civil capacity, the first in rank among the Members of the Board; which comprehends four other principal officers, the Surveyor-general, the Clerk of the Ordnance, the Storekeeper, and the Clerk of Deliveries. During the absence of the Master-general, or the vacancy of the office, the whole Executive Power devolves on the Board, and it belongs to them, though they are subject to the interposition of the Master-general, to make contracts for stores, and for performance of services, and to direct the issue of stores and of money. The signatures of three Members of the Board, of whom the Clerk of the Ordnance must be one, are necessary for the payment of money.

2. Contracts.

Under this head, your Committee have adverted to the mode of contracting, and the terms upon which horses, ordnance, and powder, have been provided.

1. The Commissioners of Accounts have reported, "that they consider the principle of advertising for the different articles wanted in every branch of this service, which had been adopted by the Board of Ordnance a short time before the date of their Report, as having produced advantage to the Public;" and the Board of Ordnance have informed your Committee, that, "from the year 1782, the period alluded to by the Commissioners, to the beginning of the year 1795, the rule of advertising has been generally attended to in cases where it could be adopted with advantage to the public service; and that, since 1795, it has been (as they express it) invariably pursued; the Master-general and Board being persuaded, that the plan of obtaining the supplies of ordnance stores through the channel of advertisements, is the most beneficial to the Public." It appears by the examination of Mr. Nettleship, the deputy clerk of the Ordnance, "that, in some cases, ten or twelve principal dealers in the article wanted, have been requested, by letter, to send in proposals;" the lowest offer from whom has always been accepted.

The price at which the contracts of the Ordnance are taken, though not studiously concealed, appear not to be made publicly known. Your Committee have thought proper, to call for a specification of the terms on which several of the principal contracts of the Board of Ordnance have been lately made.

2dly, It appears that in general, ordnance horses in this war have not been hired as in former wars, but purchased; and that the price has been limited to eighteen guineas for bat horses, twenty-three guineas for train horses, and twenty-six guineas for horses for the horse artillery; the commission paid on the purchase being twopence in the pound. The mode of obtaining them by purchase is likely, in the early part of the war, to have answered much better than that of hiring; the purchase money of each horse having been equal to not quite two years hire, and the forage having been paid by Government equally in both cases. This will appear from the rate of hire for horses for the train of artillery, agreed to by a contract dated the 25th of January 1793, of which the general terms were the following: "For horses on full pay, the Ordnance was to pay 5s. per week, for those on half pay 7s." the Contractor engaging to find forage for the horses on full pay, and the Ordnance for those on half pay. The price for the conductors on full pay was 3s. per day, on half pay 1s. 6d. per day. For drivers on full pay 1s. 3d. per day, on half pay 7½d. per day. For every horse killed in action, taken or hurt in the service, the contractor was to be allowed 15l. 15s.

By a later contract, dated April 8th, 1795, made for twenty-seven months, the manner of contracting for horses was in some degree varied: the rate for them when at picket being settled at 17s. 6d. per week; not at picket 14s. assuming them in both cases to be on full pay, and if on half pay, at 7s. per week as before. The contractor agreed by this contract, to find, in every case, rations of forage, the same as is allowed to the King's horses; the consideration paid for forage appears therefore to have been 9s. per week.

The above-mentioned hire for horses paid in this war, very materially exceeds that in the American war. The Commissioners of Accounts state, in 1782, the full pay for an ordnance horse was reduced 1s. 6¾d. per day, or 7s. 5¼d. per week, the contractor (supplying the return at the peace) paid by Government. They also state the terms of a contract made in an earlier part of the American war, which was not quite so favourable to the Public; the full pay to conductors was by that contract 3s. per day, and to drivers 8s. a week.

3dly, Iron ordnance was contracted for in the American war at 18l. per ton; in the present, at 16l. All brass ordnance is manufactured by the Board of Ordnance itself.

The price of musquets appears, during the present war, to have been gradually rising; and though the quantity now in store is very considerable, the difficulty of obtaining them is stated to have been extremely great. In the present year, advantages in point of prompt payment, as well as in price, have been, in some cases, given to the gun-makers. Musquets somewhat inferior to those commonly bought by the Ordnance, have also been purchased both from the India Company and from abroad. The price paid for the best Shortland musquets has risen from 1l. 12s. 8d. to about 1l. 16s. 6d. The lowest price paid for foreign musquets has been 1l. 2s.

4thly, The price paid in this war to the powder-makers for the manufacturing of powder, has been 40s. per barrel; in the American war it was 30s. The quality, however, is now greatly superior, the proof required being much more strict than formerly.

It appears by the votes of the House in the year 1788, that the sum of about 10,000l. was then directed to be applied to the purchase of additional powder mills at Waltham Abbey; and your Committee have had the satisfaction of learning, that the manufacturing of powder by Government, which is now carried on to a considerable extent, both at that place and at Fevertham, is found to answer; since it is stated to your Committee, that not only the powder made by Government costs less by about one-fifth part of the manufacturing expences, than that which has been just stated to be contracted for; but the experiments made by the Ordnance have also led to a general improvement in the manufacture of this article. The farther advantage of having always a stock of powder in possession, arises from having a manufacture of it in the hands of Government.

3. Old Stores.

When old stores are sent home on account of their being deemed unserviceable by the officers who return them, an inspection of them by the officers of the Board of Ordnance takes place at home; and if they are again pronounced unfit for service, they are ordered to be sold by public auction so soon as a sufficient quantity has been collected. Very few ordnance stores are disposed of abroad as unserviceable, those of any magnitude being usually sent home, and the Tower is the place where in general they accumulate. The public sales for unserviceable ordnance stores are numerous at

tended, and by many *bona fide* purchasers ; though a combination among them has been sometimes suspected, and a part of the sale postponed in consequence. The Treasurer of the Ordnance receives the value of the stores sold, and accounts for them to the Exchequer by what is termed his voluntary charge.

4. Debenture Payments.

The payments of the Board of Ordnance for the larger services at home, are made by debentures ; and the known and accustomed practice for some late years has been to make those payments which are said to be in course of office, at a period which is always somewhat more than three months after the date of each debenture, and which can never exceed six ; to pay, for instance, at once, for the three months of January, February, and March, as early as possible after the 30th of June.

The Master-general and Board were able to follow this rule from the 1st of July 1785, to the 1st of March 1795 ; but since that time the payments of debentures has not been effected until about seven to ten months after their date ; which irregularity is stated not to be owing to any insufficiency of the funds voted by Parliament to defray the whole current demands of the Ordnance with punctuality, but to have arisen from the supplies of money actually obtained from the Exchequer having been insufficient. The periods of the payments of debentures had, in some cases, been settled by agreement, in others not ; and an interest of 5l. per cent. has been allowed in some cases on the failure of payment at the accustomed period.

5. Checks on the Receipt of Stores.

The receipt of stores is certified by the receiving officers, who are sometimes two, and sometimes three. The great receipt is at the Tower, where three certify the Ordnance. The Ordnance-receiving-officers are, in many cases, the judges of the quality as well as quantity of stores received ; but whenever technical knowledge is required, a competent person is called in to judge of the article, and the certifying clerks then certify their own receipt and his opinion. The person called in is not always the same, and the seller is supposed to be not likely to know for a certainty who will be the individual called. It is stated, that either the receiving or demanding of a fee by an officer of the Board of Ordnance, would, in all the cases in which fees are prohibited, be followed by dismissal ; and an instance is mentioned of one person having been dismissed for endeavouring to exact a fee.

6. Storekeepers.

The principal storekeeper at the Tower, who is also a Board officer, has the custody of the stores delivered in there; and the storekeepers at the outports and garrisons have in like manner the charge of the stores issued to them. In general, a storekeeper and his securities are considered as personally liable to pay for any deficiency in their stores. At the appointment of every new storekeeper at the outport, it is the practice of office to take an account (or a remain, as it is termed) of the stores left by the predecessor. The quantity reported by the officer employed in taking the remains to be actually delivered over, is compared by the ledger-keeper with the quantity which it appears by the ledgers of articles formed from the journals of receipts and issues, that the predecessor ought to have had in his possession; and in case a deficiency arises, which cannot be satisfactorily accounted for, it is ordered by the Board to be made good by the predecessor or his representatives. Remains of stores are ordered to be taken in like manner at all places at home, once in seven years, as also at the expiration of a war. In foreign parts, a remain is taken only on the appointment of a new storekeeper. The storekeepers abroad send home annual accounts of their receipts and issues. When an expedition takes place, a commissary is specially appointed to take the charge of ordnance stores, who is liable himself, or by his securities, to make good any deficiency in the same manner as a storekeeper. In the event of the capture of ordnance stores by the enemy, the commanding officer's certificate of the quantity captured, is the voucher, on the faith of which alone the Board of Ordnance are accustomed to give credit to the commissary.

With respect to the principal storekeeper, it appears, that no regular remain of the stores committed to him, was taken at the time of his entering into office, which was a few years since. This omission is stated to have happened partly through the difficulty of taking, at the Great depository at the Tower, any regular remain at all, and more especially at the period in question, which was a period of war; and partly through another difficulty which is said to exist, that of making up the ledger accurately, and of stating with certainty the remains of all the numerous balances upon it. Some attempt however, has been made by the present storekeeper, through his own clerks, to supply the want of that regular remain, which ought, upon his appointment, to have been taken, if practicable, by the office.

The consequence of having omitted to take a remain on the nomination of a new storekeeper, may prove very detrimental to the

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service ; for if at a subsequent period, a deficiency should appear on the taking of a remain, it would probably be impossible to know whether the storekeeper who is come into office, or his predecessor, ought to be charged with it. The latest remain taken at the Tower, was taken some years since, and it appears to have been done incorrectly, as were also the preceding ones ; for Mr. Nettleshipp has stated, that there has not been, ever in his memory, any instance of a ledger so accurately stated, and of a remain so exactly taken at the Tower, as to authorize a demand on the principal storekeeper, supposing a deficiency to appear ; and also that he never knew of any demand on the principal storekeeper for a deficiency taking place. There is another occasion, in which there is reason to suppose that the taking of a remain has, through the difficulty of the case, been sometimes omitted, and that is, where the Commissary of ordnance stores attending an expedition has died.

Your Committee think it proper under this head to notice, that a robbery, to no very inconsiderable extent, happened not long since, at one of the stores of the Tower. It appears to have been not unusual, antecedently to this time, to let the store be open when no clerk was present ; but strict orders have since been given, that whenever any business, either of receipt or issue, is going forward, the clerk shall personally attend, and that he shall be present at the opening of the store early in the morning.

7. Treasurer.

Your Committee do not think it material to detail the mode of making up and passing the accounts of the Treasurer of the Ordnance, since it is fully explained by the Commissioners of Accounts in the beginning of the twelfth report. His cash is now kept at the Bank. Neither do they judge it necessary to describe the manner of settling the accounts of the military corps attached to the Board of Ordnance ; the practice in this respect appearing to be much the same as that adopted in the army.

8. Fortifications and Services.

Fortifications are erected by the commanding engineer, pursuant to an order from the Master-general, for carrying a project into execution, according to an approved plan and estimate. The estimate is usually formed in the first place by the engineer, who is afterwards to execute the work ; and its accuracy is examined into by a committee of engineers at home, the expediency of the measure being submitted to the Master-general. All fortifications, works, and repairs, have been carried on, since the date of the

twelfth report of the Commissioners of accounts, in the manner recommended by them; namely, by measurement, and by contract, except where the soldiers of the corps of royal military artificers have been employed, and even in such cases the materials worked up by the soldiers have been supplied by contract.

It belongs to the storekeeper at the place where the fortification is carried on, to make the payments. Money is imprested to him for this purpose on account, in consequence of a letter from the engineer to the Board, in which he mentions the particular service. The storekeeper having been made debtor for the sums imprested, is afterwards discharged by producing vouchers for his disbursements, which consist of the receipt of the person receiving the money, together with the signature of either one or two witnesses, who are usually persons in the ordnance service. The storekeeper's own affidavit of the payment is also required. In respect to the payment of those services which are not under the direction of the engineer, but under that of the storekeeper, the clerk of the survey, and the clerk of the cheque of the place, who are called "the respective officers," a joint application is made by them to the Board. It appears that money is not usually advanced or imprested on account for the larger payments, and that the practice of doing this has been of late years much limited. In the case of the works or services abroad, the payment is made by the means of bills drawn on the Board of Ordnance by the storekeepers of the regular establishments, and by the Commissary and Paymaster (who are usually the same person) attending the detachment of artillery, which is with His Majesty's forces. Those who draw are made debtors for their drafts, and account afterwards in the same manner, and are subject to the same checks as a storekeeper at home. It is farther required of every accountant abroad who draws bills, that he should take an oath that he has made public advertisements of his intention to draw the sum which he had in contemplation, and that he has accepted the lowest proposal offered to him, and that he has not, either directly or indirectly, received any fee or gratuity for drawing the bills.

It does not appear that the largeness of the excess of the drafts from any place above the estimated sum for that place, is considered by the Board as a sufficient ground for refusing acceptance of the drafts, provided they are clearly drawn in the prosecution of a service which the Board has given authority to undertake; neither is it usual for the storekeeper and other respective officers abroad, ever to refuse a supply of money to the engineer, because the sums which they must draw in order to furnish the supply is known to be a large

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exceeding of the estimate. It is therefore on the engineer alone that the limitation of the expences seems to depend; though for the proofs of the payment of the money the dependence is on other persons. The engineer having himself, in the first instance, made the estimate, and being also ordered by his general instructions not to exceed it, undoubtedly may consider both his reputation and his duty to require, that he should not extravagantly or unnecessarily do so. An explanation is afterwards required if the estimate has been much exceeded; and engineers have been censured on this account in more than one instance.

Your Committee are informed, that in the regular works at home, the exceedings of the estimates in late years have been very small; and in particular that the estimates of the expence of fortifying Portsmouth and Plymouth, laid before Parliament and agreed to in 1786, are either not likely to be exceeded at all, or only in a very small degree.

When any bill drawn from abroad is evidently improper, the acceptance is refused; but the bill is accepted on the credit of the drawer, in order, as it is obvious, to save the charges attending its return. The drawer on entering his office, having given security for the faithful discharge of it, it is assumed, that if a bill accepted on his credit should be afterwards disallowed on account of the service being on investigation deemed improper, the money is to be recovered from him or his securities.

Your Committee have discovered, in the course of their inquiries, that some years since very strong suspicions arose of the Commission of Frauds on the Board of Ordnance by their servants in the West Indies; and that a Commission, at the head of which was the Surveyor-general of the Ordnance, was sent to the West Indies for the investigation of this subject. Mr. Crew, Secretary to the Board of Ordnance, has stated, that there was found to have been a disobedience to the instructions of the Board, among their servants, in two, if not in three of the islands, in most branches of duty; that also a great variety of frauds was discovered, in the hire of artificers, in the conversion of materials to private purposes, and in charging them at a higher rate than that at which they might have been purchased, and in charging articles under a fictitious head, which it was thought would be disputed if stated under the real head. Frauds of all these descriptions were detected at Grenada and St. Christopher's; in which all the three respective officers of the Ordnance, together with the engineer himself, and probably some other residents on those islands, must have combined. At Antigua there was a very strong suspicion of the same frauds,

but it could not be established by living proof. At Barbadoes, the utmost regularity was found to have prevailed; and at Dominica and St. Vincent's, nothing more was discovered than some trifling irregularities in keeping the accounts. The principal frauds were brought to light through a private quarrel among some of the respective officers, by which one of them was induced to inform against the rest. The measures which the Board of Ordnance took to prevent the return of the same evils, were, to dismiss all the officers; to institute prosecutions in England against some of them; and to renew the injunctions to obey strictly the general instructions previously given.

Your Committee having observed that sums to a considerable amount were voted in the years 1788, 1789, and 1790, for the execution of a plan which, with the concurrence of His Majesty, had been proposed by the Committee of Engineers at the Tower, as a permanent defence of the West-India Islands, have thought it their duty to inquire into the present state of the projected works. They understand, that only a part of that intended sum was expended in the direct pursuance of the plan; but that the works which were begun, were finished as far as was practicable. That the same gentlemen who went out to investigate the frauds in the West Indies, were charged with the duty of examining into the state of fortifications also, and of proposing plans for the future defence of those islands. That they formed, in consequence of these instructions, a plan, the whole expence of the execution of which, was computed at somewhat more than 300,000*l.* exclusive of the sum which had been already spent. It appears, however, that at the commencement of the war, Colonel Pringle was sent out with authority to execute immediately a more limited plan for the temporary defence of the West-India Islands; which was to cost about 80,000*l.*, and which, as is stated in the instructions to Colonel Pringle, was to correspond, as far as circumstances would permit, with the permanent works proposed by the board of officers, and to tend ultimately to facilitate the completion of their plans. Several parts of this sum of 80,000*l.*, as far as your Committee have collected, were voted from year to year, under the head of "Services unprovided for," as the expence was incurred, and not as the part of any regular plan of defence. Your Committee understand, that it is not in the contemplation of the present Master-general and Board of Ordnance, to propose to Parliament the expenditure even of what remains of the 80,000*l.*; but that if any fresh works are projected, it will be after a new consideration of the subject.

9. Estimates.

The mode of forming the estimates of the Ordnance, is stated, by the Commissioners of Accounts, to have been, at the time of making their report, "fundamentally defective." They observe, "that the design of an estimate is to inform the House of Commons what sum will probably be required for any service in the ensuing year, in order that the Legislature may, out of the public revenue, provide and appropriate a portion adequate to that service; that every estimate ought, therefore, to be as complete and comprehensive as possible; but that nevertheless, ever since the year 1780, every annual estimate for the Ordnance service had been attended with an account of services performed, and not provided for, and sometimes to an amount exceeding the estimate; that most of the services in these accounts also were such as might have been, and many such as actually had been foreseen, but that the usage of office warranted the omission of them." It appears that the Duke of Richmond had, about two years before the date of these observations of the Commissioners (namely, in the beginning of the year 1783) drawn up and presented to Parliament a report on this subject, to which was annexed the plan of a new estimate, and this plan has been adhered to in every succeeding year. Although in many respects the plan suggested by the Duke of Richmond was undoubtedly a material improvement on the old one, yet the evil principally complained of, both by the Commissioners and by the Duke of Richmond himself, namely, the practice of applying to Parliament for sums to be voted under the head of "Services unprovided for," and often to a considerable extent, has not been by any means effectually prevented.

The period antecedent to the date of the Duke of Richmond's report, had been a period of war, and in several of those years the sums voted under the head of "Unprovided," had been (as was stated by his Grace) even greater than those voted on estimate. The period in which the report was formed, together with the accompanying estimate, was that of the commencement of peace, in which, judging even from the practice antecedent to the American war, it might be expected that the sum asked for under the head of "Unprovided," would bear a comparatively small proportion to the sums voted on estimate, to what it would bear in time of war. The time of proposing a new estimate was also one at which considerable care would undoubtedly be taken to include all probable expences within the estimate. Accordingly it happened in the year 1786, 1787, 1788, no sum was voted in Parliament under the head of "Unprovided

Ordnance Services." Certain sums, however, were voted in the two former of those years, for special works and services, and for a small armament. In the year 1789, a very small sum was voted under the same head, which had accrued for the service of 1788, and which was much more considerable, being chiefly on account of exceedings in works in the West Indies, and the blowing up of a powder magazine in Jamaica. In 1791, 1792, and 1793, though these were years of peace, the sums of about 62,000l., 44,000l., and 54,000l., were voted under the head of "Services unprovided for," which are even larger sums than those which had been annually voted under the same head in the six years of peace preceding the war with America. A very small part only of the three sums last mentioned was occasioned by the preparation for war in 1790; the chief part having been for the exceedings in the expence of fortifications in the West Indies, projected in time of peace; and most of the remainder for other accidental calls belonging to a time of peace, but not meant to be included in the Duke of Richmond's plan of regular estimate. During the present war, the whole sum voted under the head of "Ordnance services unprovided for," appears to be about 3,349,000l., exclusive of what has been voted under the same head to supply the deficiency of the sums appropriated to ordnance use from the naval service. And the whole ordnance war expences of this war have been about 6,709,000l. In the whole of the American war, the sums voted under the same head, with the same exception, amounted to about 4,300,000l., exclusive of about 957,000l. of ordnance debt funded at the end of the war, which ought, in this view of the subject, to be added to it, making about 5,257,000l., and the whole ordnance war expences were about 8,054,000l. The sums voted as unprovided for, were therefore, under the old estimate, rather more than five-eighths, and under the new they have been just about one-half of the war expences in this department.

Your Committee observing how strongly the duty of endeavouring to reduce, as much as possible, the sums to be voted under the head of "Services unprovided for," has been urged on various occasions, and knowing also how much the general subject of the manner of forming estimates has occasionally attracted the attention of Parliament, have thought it proper to bestow a considerable degree of attention to it in the present instance. They have therefore very fully examined Mr. Nettlehipp, to whom the immediate duty of forming the Ordnance estimates belongs, and who has been thirty-five years in office.

The sums voted for the Ordnance (as appears by his evidence)

consists of the three following heads: 1st, The ordinary, which comprehends the provision for the ordinary establishment, civil and military, for the year ensuing; Secondly, The extraordinary, which comprehends every service, known beforehand, of a temporary and contingent nature, being a provision for the ensuing year also; and Thirdly, The services unprovided for, consisting of Services which either have been actually paid in the past year (as is generally the case) or which are supposed to have been paid, but which were not foreseen when the estimate for the past year was made up. Among these unforeseen expences are included various exceedings, which have happened in the individual services voted in the past year's ordnance estimates; to which are added, such sums as may be necessary to make up the deficiency of the sum directed to the ordnance use from the naval service.

Your Committee, before they proceed farther to investigate this subject, have, in the first place, to remark, that it appears from Mr. Nettlehipp's evidence, that the sums voted annually in Parliament, according to the present plan of voting them, have of late invariably proved, in point of fact, fully adequate to the current wants of the Ordnance, for he has expressly stated, that although in the American war the Ordnance was not able to pay punctually their debts, through the insufficiency of the funds voted for their use in Parliament; yet, in the present war, the sums allotted to the Ordnance would have been in all cases sufficient, if the issues from the Exchequer could have been duly made to them. And he has even added, that if the balance due to the Ordnance at the end of 1795, had been paid to them early in 1796, they might, in his opinion, (supposing the grants of 1796 to have been issued regularly also) have avoided all that irregularity which in the year 1796, first happened in their payments.

This point having been thus clearly established, your Committee thought it proper, in the next place, to inquire from what particular cause it has happened, that the Ordnance have so constantly found themselves able to advance those large sums, for which they are continually called upon on account of services unprovided in the year before they receive the same from Parliament. It is obvious indeed at first view, from this ability of the Ordnance to discharge by prompt payments very considerable claims, apparently unprovided for, and without failing in their punctuality in other quarters, that the sums voted in Parliament on estimate, must be considerably more than sufficient for their proposed object.

It is plain, that they are in fact a provision, and it may be presumed, that they are even intended as such by the Board of Ord-

nance, not only for the services which are estimated and voted, but for all others which are expected to occur in the coming year, and which are not yet either voted, or reduced to estimates.

The causes of this over calculation of the sums voted on estimate, appear, from the same evidence, chiefly to be the following: it is usual for the Ordnance in forming their estimate, to calculate rather the debts likely to be incurred in the coming year under the several heads of service, than the sums expected actually to be paid within the twelvemonth. If for instance, under the head of extraordinary, the expence of a projected expedition, requiring a great quantity of ordnance stores, is estimated, the whole expence of the stores is inserted in the estimate; but the Ordnance purchase part of them possibly on such a credit, that the payment does not take place till the succeeding year; or they supply the stores (which is a still more common case) from their own existing stock, and afterwards replace them at some little distance of time; the period of paying for them being prolonged to a still greater distance. In the same manner it often happens, that the expence of services abroad, though incurred in the year, is not actually paid by the falling due of the bills in England till the year after. It appears from a paper laid before Parliament in 1794, specifying the manner of appropriating the sums voted for ordnance use, that of the sums which had been voted for stores, there was in that year about 200,000*l.* unexpended; and that in all about 600,000*l.* which had been voted, remained unexpended; the balance due to the Ordnance from the Exchequer, was then about 160,000*l.*; the difference therefore being about 440,000*l.*, was of course the sum, or nearly the sum, which the Ordnance had applied to unprovided services, to be voted in a future year by Parliament. It may be proper to state here, a farther circumstance, which seems necessary to be known in order to possess a just idea of the real nature of ordnance estimates. It is obvious, that no estimate of the Ordnance which consists, as the present estimates always do, of many individual items, is likely to be very accurate in each item. In order to produce tolerable accuracy on the whole, the exceeding of some services must be allowed to be set against the errors of a contrary kind which occur in others.

It is the custom, however, of the Ordnance, not altogether to proceed on this principle. If for instance, an individual sum voted on estimate for a service in 1786, should have proved inadequate, and another sum, voted in like manner on estimate for the same year, should have proved exactly in the same degree too great, it is the custom, so far as the form of keeping and presenting accounts is

concerned, not to let the one sum always cancel the other, and to consider the estimate of 1786, as having been so correct, and therefore to introduce neither the deficiency nor the excess any more to Parliament; but on the contrary, it is the custom to carry forward, in various cases, the two sums into the next year, that is, to deduct the one from what would otherwise have been the estimate of 1787, and to add the other to what would otherwise have been the unprovided, voted in 1787; a mode of proceeding which may possibly be very proper as well as convenient to office, but which evidently tends unduly to swell the sums which are voted as unprovided, and as unduly to lessen those voted on estimate, and thus to give an appearance of permitting larger sums to be paid without authority of Parliament, than is permitted in fact. This custom of deducting the exceedings from the next year's estimate, and of adding the sums deficient in items of the same class with the exceedings to the next year's unprovided, does not extend to all cases; indeed if it did, it would preclude all probability of ever avoiding entirely a vote under the head of Unprovided. It appears, that when a service, part of the sum voted for which has been unexpended, happens to be one which in the next year is discontinued, which there is no occasion therefore to mention to Parliament, and of which the account is no longer to be kept open in the office, the unexpended sum is in that case, and in that case only, applied to the reduction of the deficiencies in other items; and it was in some degree by applying unexpended sums of this class to the extinction of the various deficiencies which arose, that a vote for unprovided services was prevented in the three years succeeding the institution of the new mode of estimate by the Duke of Richmond. A farther cause of the largeness of the sums voted under the head Unprovided, is (as has been already intimated) that the sum of 51. per cent. on the vote for the pay of seamen, which it is the custom to direct to the Ordnance service, is insufficient for the intended object of providing Ordnance for the Navy, especially in time of war. In the year 1793, the exceedings on this head were 55,707l.; in 1794, 100,387l.; in 1795, 177,251l.; and in 1796, although no provision for them has been made in estimate, it is known that they are likely to be considerable. This general purse of the Ordnance is, for the reasons already stated, presumed to be able punctually to pay this charge.

On the whole of this subject, your Committee think proper to state, that the present custom of annually voting sums under the head of "Services unprovided for," and to a large extent in time

of war, is a consequence which necessarily results from the present mode of forming Ordnance estimates.

The most correct mode of voting sums for ordnance use, so far as Parliament is concerned, would obviously be to vote on estimate for the next year the sums which are estimated to be likely to be paid within the next year, and not the debts likely to be incurred in it, as is now done; since the estimate laid before Parliament professes to be an estimate of payments expected to be made, and not of expences to be incurred; and in that case also to vote professedly for services not capable of being foreseen, such general sums as may be thought sufficient for them, on the best calculation that can be formed, and with all the specification of particulars that is possible. This last-mentioned sum would amount, in time of war, to a large proportion of the sum now voted for "Services unprovided for," but by no means to the whole of it; in particular, the sum now voted for the naval service of the Ordnance, under the head of "Services unprovided for," might, as far as it can be estimated, be transferred to the regular estimate, and there asked on account; a point which your Committee, even in the present plan, submit the propriety of doing. Perhaps, indeed, it may be adviseable to leave, altogether, to the Navy, this allowance to the Ordnance of 51. per cent. on the sum voted for seamen, since it would render the sums voted on estimate, in the Naval service, less inadequate to the wants of the Navy than they are known now to be; and it might be a measure more particularly proper and convenient, at a time when the pay of seamen has been increased. In such case, the whole probable expence of the naval service of the Ordnance, would be to be voted in ordnance estimates, and would appear plainly to Parliament, and under its proper head. The mode which your Committee have suggested, of estimating the sums likely to be actually paid in the year of the known services, and of also estimating, as nearly as possible, in the same manner, the sum likely to be wanted for services not foreseen, and of voting them on such estimates, besides being in appearance the most natural and simple mode, and by much the most intelligible to Parliament, is also one which seems more like to provide suitably for the wants of the Ordnance in the coming year, than the mode now in use; for, by the present plan, it is assumed as a general principle, that the general excess of the provision for the estimated services (an excess arising from the causes which have been for the most part detailed) is precisely that provision which ought, in all periods, to be made for unforeseen services of the coming year. The estimates, as is stated in the evidence, are

not at all calculated with a view to meet those unforeseen services, and yet they seem to be expected to be just the proper provision for them, both in peace and in war, and equally proper whether the war be more naval or more military, and whether it be of a more limited or more extended nature.

Your Committee, however, being aware of the difficulties which may attend any alteration in the established system, which they understand to be one which is considered as very convenient to the office, merely submit to the House what they have stated on this subject, as seeming to deserve farther consideration.

They cannot, however, avoid observing, that supposing the present plan to continue, they conceive it may become necessary in some cases that may arise, in order to prevent the mischief of postponing the Ordnance payments, to vote a sum beforehand for "Ordnance unprovided Services." The only means of counteracting effectually, and in all cases, the peculiar irregularity which arises out of the present system, appears to be, on the one hand, often to forbear from calling for the whole sum at the Exchequer which has been voted for the Ordnance use, and on the other, to make sometimes an additional provision for extraordinary cases. A vote of credit was taken, at the desire of the Ordnance itself, once in the American war; and this mode also was adopted in order to provide for part of the expence of the Spanish armament; and it seems obvious, that either a vote of credit, or a vote on account of services not fully specified, or a departure of some sort from the present custom of office, must be resorted to, whenever the nature and circumstances of the service appear to be such as to be likely to call for peculiarly large ready-money payments; and perhaps also, whenever the estimates are presented before Christmas, since in that case the estimate usually includes fewer heads of service, and also in other respects provides less amply for the following year, than when it is presented in the Spring, and since in that case also it may prove to be a supply for some months more than a year, the Parliament possibly not again meeting till after the Christmas following.

§ 2.

In order to shew more distinctly the nature of the increase or diminution which has taken place since the year 1782, in the establishment of this office, your Committee proceed next to state the details of which the present establishment consists.

The salaries of the Master-general and Board are as follow: The Master-general, in his civil capacity, receives 1,500*l.* per annum,

besides a sum for patent salary about 180*l.* a year, and a military pay of 26*s.* a day as Captain-general of the Company of Gentlemen Cadets. The Lieutenant-general, including 100*l.* for house-rent, receives 800*l.*, besides a small sum, in like manner, for patent salary. The Surveyor-general, including 100*l.* for rent, receives 800*l.* The Clerk of the Ordnance, including 100*l.* for rent, receives 600*l.*, and for fees in 1796, 609*l.* 3*s.* 6*d.*, making the whole profits of his appointment amount to 1,209*l.* 3*s.* 6*d.*, his fees in 1792 amounted only to 188*l.* 3*s.* 6*d.* The Storekeeper, including 100*l.* for house-rent, receives 500*l.*, and in 1796, for fees, 438*l.* 19*s.* 9*d.*, making in whole 938*l.* 19*s.* 9*d.* The Clerk of the Deliveries, including 100*l.* for house-rent, receives 300*l.*, and in 1796, for fees, 433*l.* 12*s.*, making together 933*l.* 12*s.* The fees of the Clerk of Deliveries amounted, in 1792, to 79*l.* 14*s.* It appears, from Mr. Nettleshipp's evidence, that the salary of the Board Officers has been established at their present rate for a very considerable number of years, with the exception of 100*l.* a year, which has been added to the office of Surveyor-general, of 100*l.* a year to the Storekeeper, and 60*l.* to the Clerk of Deliveries.

The Board commonly meet about three times a week in Winter, and in Summer twice, at the Ordnance-office in Westminster. Three officers constitute a Board. The Master-general and Lieutenant-general seldom fail to attend, except when absent on military duty. Some of the other officers take alternate months of attendance, and there is no one of them who is not frequent in his attendance at the Board. The Board officers have no regular hours and places of attendance on the duties of their own individual office, but interfere at their option, and as far as each of them may judge necessary, in the regulation of their respective departments at the Tower, where their chief clerks reside.

The Treasurer receives, including 60*l.* for house-rent, 560*l.*; the Secretary to the Master-general receives, including 100*l.* for house-rent, 300*l.*, and in 1796, for fees, 453*l.* 15*s.*, making together 753*l.* 15*s.* His fees in 1792, amounted only to 136*l.* The Secretary of the Board receives 510*l.*; the Solicitor, in lieu of his attendance, and for conducting causes, 300*l.* Your Committee refer to the Appendix for the detail of the salaries of all the other various offices. The general hours of attendance of the Clerks in the Ordnance offices are from ten to four, besides other hours if necessary. They are promoted usually by rotation, enter-

ing, for the most part, as junior clerks at 70*l.* per annum. All salaries of Clerks in the Ordnance, of above 100*l.* per annum, are subject to a deduction of 1*s.* 6*d.* in the pound, and all from 50*l.* to 100*l.* to a deduction of 6*d.* The land-tax duty, to which these salaries would otherwise be liable, is defrayed, by particular order, at the expence of the Public; which order is said to have been made many years ago, in consideration of the lowness of the salaries.

All fees are expressly prohibited; except those taken by the Clerk of the Ordnance, the principal Storekeeper, and the Clerk of Deliveries, already mentioned. Officers of the Ordnance are prohibited from holding a share in Ordnance contracts or agencies, with the exception of agencies to any officer of Artillery or Engineers. There are no sinecure places under the Board of Ordnance; nor is it conceived that there are any persons in the Ordnance service who hold other offices under Government.

There is no regular fund for superannuated officers under this establishment; but the expence of that head of service is annually provided for by Parliament in the ordinary of the Ordnance, under the heads of Superannuated and Disabled Men, Half Pay of Reduced Officers, Widows' Pensions, and, Allowances to Officers for good services; the whole of which amounted, in 1797, to 19,610*l.* 13*s.* 2*d.** The greatest rate of allowance lately given to the civil servants, for the greatest lengths of service, has been two-thirds of the amount of the salary; a rate which appears to be very generally adopted in other departments.

* The charge on account of superannuated civil officers, amounted to	—	—	—	£.	s.	d.
Pensions to ditto	—	—	—	1,912	1	1
On account of offices suppressed	—	—	—	580	7	6
Half pay	—	—	—	351	5	0
				935	11	3
Total allowance to civil officers				£. 3,779	4	10
On account of military officers retired	—	—	—	2,964	6	8
Ditto for good services	—	—	—	1,912	5	0
Half pay	—	—	—	670	13	9
Pensions to widows, &c.	—	—	—	1,564	5	0
Superannuated and disabled non-commissioned officers and privates	—	—	—	8,715	17	11
				£. 15,831	8	4

Your Committee observe, that a sum of 2,324*l.* 12*s.* 2*d.* is stated in the annexed account of the establishment to be paid in the shape of gratuities to sundry officers at London and the out-ports, in consideration of their length of service for 1796, by order of the Master-general and Board, dated 24th January and 23d February 1797. This sum, though with certain variations, is to be considered as an annual charge on the establishment. It was a temporary addition made to the annual emoluments of the officers, in consequence of petitions, stating the difficulty of subsisting on their former incomes, through the increased price of the necessaries of life; no permanent regulations on the subject of salaries appear to be intended.

The whole amount of the establishment of the office of Ordnance as it stood at Christmas 1796, was 51,618*l.* 10*s.* 2*d.*; besides certain allowances for house-rent, coals, and candles; besides also a per centage on the remittance of money to storekeepers of 25*s.* per cent., in some cases 20*s.*, and 10*s.* in others, but in general of 2*d.* in the pound.

The whole establishment in 1782 amounted to 38,084*l.* 4*s.*

The additions consist, 1st, Of new offices in London, and also at Guernsey, Jersey, New Brunswick, and the West-India Islands, and some other places, of which the salaries amount to 12,966*l.* 10*s.* A sum of about 700*l.* appears to be on account of a new appointment of officers at the powder mills; 2dly, Of an increase of the existing salaries and of allowances, amounting to 5,531*l.* 11*s.* 2*d.*, making together 18,498*l.* 1*s.* 2*d.* From which, however, is to be deducted, on account of diminutions in the establishment since 1782, the sum of 4,293*l.* 2*s.* 6*d.*, making the actual increase, on a comparison of the two establishments, to be 14,204*l.* 18*s.* 8*d.*

§ 3.

With regard to any farther measures to be adopted for reducing the expenditure of this department, your Committee having already stated what occurred to them on the subject of an alteration in the mode of forming Ordnance estimates, will in like manner suggest to the consideration of the House, some other points which obviously result from the information already given.

1. The difficulty which is said to exist in taking a remain of the numerous Ordnance stores at the Tower, appears to your Committee to claim serious attention. The principal storekeeper is rendered, by this circumstance, in a considerable degree, irresponsible,

and his deputy also. An instance of apparent negligence in the storekeeper's office, and of the consequent pillage of some public stores, has recently occurred at the Tower; and if instances of this sort should occur again, either from similar or from new causes, and to ever so large an extent, there will be no method of ever arriving at a certain knowledge of the existence of a deficiency, except that of taking a remain, and comparing it with books accurately made up.

It appears to your Committee, that it should be more clearly understood that the principal storekeeper is answerable for the stores committed to him, on the same general principle as those at the out-ports; that a remain should, as soon as it is practicable, be very carefully taken, and that after that period, in the event of any future deficiency being discovered, by taking a remain, the question whether the principal storekeeper should be charged with it, or not, should come before the Board to be determined by them, though certainly not without due consideration of all the circumstances of the case of a principal storekeeper.

Your Committee are much strengthened in this opinion, by observing, that the Commissioners of Inquiry have, in their report on Dock-yard stores, entered fully into a question very similar to the present, have replied to the objections commonly made to the taking of remains of an extensive nature; and have proposed, as a model, a plan which they have found to have been for some time successfully put in practice in the dock yards at Portsmouth. They close their report on this subject by saying, that the method which they recommend "will afford at least tolerably satisfactory evidence of the remains of all the principal articles, which at present is taken on trust. They remark, that every officer and clerk will be more exact, every storekeeper more vigilant, when they know such a survey is to be taken, and that from the present arrangement of the storehouses and stores, they do not foresee the insurmountable difficulties which have been presented; and that they have the sanction of two very intelligent and diligent officers, namely, the storekeepers both at Woolwich and Portsmouth, for this their opinion, who have both informed them of their having pursued this mode for their own satisfaction, and generally found the remains pretty correct. They add, that they are the more earnest on this subject, having very early perceived the defects, felt the consequence, and determined, by personal inspection and inquiry on the spot, to endeavour at a remedy."

2. Another point to which your Committee think it may become them to draw the attention of the House, is, the subject of fortifications and works abroad, and especially in the West-Indies.

It has already been shewn, that the estimates for works abroad have been much oftener exceeded than those at home; that the frauds are more numerous; that the difficulties of prosecuting there are considered as greater; that additional precautions to prevent imposition in the drawing of bills are necessary; and that the taking of a periodical remain, as is done at home, is there omitted. The enormous frauds practised by so many servants, in various West-India Islands, while the vouchers sent home continued to be fair and regular, create a reasonable jealousy and suspicion, in respect to the manner of conducting this branch of the public service in those possessions in general which are distant: and the money asked for extraordinary services in those parts, should obviously, therefore, be voted only after having given due consideration to the case in question, and after full explanation of the extent of the projected service.

3. On the subject of the establishment of the office of Ordnance, and of the salaries as well as duties of its servants, your Committee can offer little else than general observation. It appears obvious, from many things which have been stated, that it is not so much on any general regulations or instructions, however strict and prudently framed, that Parliament must depend for the proper application of the money voted for Ordnance service, as on the disposition strictly to execute those orders; on the proper choice of the inferior servants, and the careful superintendence of them; on the integrity, vigilance, and knowledge of business of the principal officers of the Board of Ordnance; and more particularly of the Master-general, in whose hands almost all the patronage, and ultimately all the power are placed.

The salaries of the inferior officers appear to your Committee, on the general view of them, to be not too great; and they think there is a reasonable presumption, that the increase of the establishment, the greater part of which took place either at the beginning of the war, or during the progress of it, may have been warranted by the increase of business which has resulted from the war, and from the peculiar demands on the Board of Ordnance, which were stated in the opening of this Report. Much the greater part of that portion of the increase which took place before the war, ap-

pears to have consisted in new establishments in several West-India Islands, where, your Committee presume, that new fortifications were carrying on.

Your Committee, on account of the shortness of the time allotted to them for the investigation of the various offices which have come under their consideration, are precluded from entering into any farther details upon this particular department; and they are under the necessity of leaving the House to form its own judgment on many topics of considerable moment, arising out of the facts which they have stated, and the evidence which they have annexed.

July 19th, 1797.

TWENTY-SECOND REPORT.

AUDITING THE ACCOUNTS OF THE PUBLIC
RECEIPT AND EXPENDITURE.

THE accounts of the receipt and expenditure of public monies are audited under various authorities, and in various departments.

The principal department established for this purpose is the King's Exchequer; and the officers intrusted with the discharge of its most important duties are, I. The Auditors of England and Wales, II. The Auditor of the Receipt, and, III. The Commissioners for Auditing the Public Accounts: which latter officers execute the duties of the antient Auditors of the Imprest: connected with these offices are many others of subordinate rank, but of great antiquity, and variety of employment, in the different branches of the Exchequer: and besides these, there exist also for similar purposes many officers of more modern institution, who audit the accounts of particular departments; thus, the accounts of the excise are audited by an officer belonging to its own establishment, and subject to the control of no other jurisdiction; and the Comptrollers of the Accounts of the Army have the final auditing of some accounts incident to particular branches of military service.

Almost every description and degree of office employed in auditing the public accounts appears to have been successively examined by Parliamentary authority, and in most instances to have undergone very important reforms within the last sixteen years.

THE EXCHEQUER.

Of the seven Courts which the Exchequer comprehends, only two are connected with the public revenue; namely, The Court of Account, and the Court of Receipt.

The Court of Account consists of the Treasurer and Barons, who are stiled the Sovereign Auditors of the Kingdom; and their duty is, to audit the accounts of such ministerial officers as the Sheriffs, Escheators, &c. The Auditors of England and Wales,

who now audit the accounts of the land revenue, land tax, and assessed taxes, are also officers belonging to this side of the Exchequer.

The Court of Receipt, however, has the most important jurisdiction, and superintends the daily receipts and issues: it is immediately subject to the Lord High Treasurer, or those who by Royal Commission execute that office. The Chancellor and Under Treasurer are also ranked at the head of this Court. Upon entering into the details of the constitution of this Court, the officers who first present themselves are the remembrancers: they record all proffers of payment, and make process for recovery of the King's debts. In the Pipe-office, are those who collect the account of debts owing to the King, and give the subject his quietus. In the Tellers'-office, all monies paid into the Exchequer are received: the teller thereupon charges himself with the sum received, by throwing a bill into the Tally Court; the Tally Court thereupon prepares and delivers the Tally to the Accountant, and preserves the counterpart or foil. In the Tellers'-office, the treasure is kept, and from thence consequently issued. The Pell-office examines the state of the treasure, and records the receipts and issues. Various other officers, such as Paymaster of Exchequer bills, &c. are also dependent upon these principal departments; but the whole system is ranked under the auditor of the receipt, whose duty it is to take care that no money is issued without proper authority; to issue the proper order for that purpose to the Pell-office; to keep daily accounts of all receipts and issues; to transmit weekly accounts to the Treasury, and half yearly to declare the balances.

The office of Auditors of the Imprests is equally subject to the Lord High Treasurer, &c.; but the functions of this office are materially different from the rest, and have been subjected to distinct regulation by Parliament.

I.

AUDITORS OF ENGLAND AND WALES, FOR THE LAND REVENUE, LAND TAX, AND ASSESSED TAXES.

These Auditors, who were originally instituted to superintend the royal revenues arising from the Abbey Lands, and who were many in number, are in modern times reduced to three; of these, one is, Auditor of all the Counties of England, except those of Chester, Derby, Lincoln, and Nottingham; the second is, Auditor

of the four counties excepted out of the jurisdiction of the preceding Auditor ; and, the third is, Auditor of Wales.

The Commissioners of Accounts have, in the documents annexed to their first report, incidentally noticed these as offices of the revenue, but by their particular course of inquiry they were not called upon to investigate the authority or establishment of these offices.

§ 1.

The establishment and duties of these several Auditors are similar in form ; and they differ only in the tenure by which the Auditors hold their respective appointments, and in the extent of district belonging to their respective jurisdictions.

In each office, there is an Auditor and a Deputy Auditor ; the Auditor for England (except the four excepted counties) having six clerks on his establishment, besides a messenger, and office-keeper ; each of the other Auditors having only one clerk under his deputy.

The principal duties of each Auditor, so far as regards the land revenue, are to keep rentals, to make up the accounts of the Receivers-general, and hold annual audits for swearing Sheriffs and Bailiffs to account ; and as to the land tax and assessed taxes, in like manner to make up the accounts of each Receiver-general ; also to examine, engross, and prepare the accounts of His Majesty's household ; and to enter Treasury warrants respecting the revenue within their several departments.

The office of Auditor for England (except the four counties) is a patent office for life, and at present holden by two patentees ; the other two Auditors are patent officers during pleasure ; and each of the three offices may be executed by deputy.

The deputy is the efficient officer, and transacts the whole business of each office : and the deputies and clerks attend daily, except on the holidays commonly observed throughout the Exchequer.

The officers upon each establishment are paid partly by salaries from the Crown, and partly by fees and emoluments, which are in some instances paid by the public, and in others by individuals. The right to these profits depends upon the terms of each patent, and the tables of accustomed fees.

§ 2.

In 1782. In 1796.

	£.	s.	d.	£.	s.	d.
The net receipt of the Auditor for England (except the four counties)						
was - - -	2,058	0	0	2,243	3	3
Deputy - - -	1,289	0	0	1,536	10	6 $\frac{1}{2}$
First Clerk - -	449	0	0	526	4	3 $\frac{1}{2}$
Second Clerk - -	383	0	0	434	6	8
With four inferior clerks, (whose receipt in 1782 cannot now be ascertained) - -	0	0	0	372	11	0
The Auditor of the four counties - - -	874	5	3 $\frac{3}{4}$	649	4	2 $\frac{3}{4}$
His Deputy and Clerk -	260	8	10	297	15	4
The Auditor of Wales -	705	3	0	1,157	11	10
Deputy - - -	249	18	8	463	15	1
Clerk - - -	35	0	0	201	11	8

An explanation is given of the casual circumstances which raised the profits of the Auditor of the four counties, in 1782, above those of 1796: and your Committee have annexed a statement, in detail, of the increase which has taken place in the fees of each office, since 1782, arising from the additional duties on inhabited houses.

§ 3.

It having appeared to your Committee, that these three offices of Auditors for England and Wales are holden under patents from the Crown, by persons who execute them wholly by deputy; that neither the present Auditors for England, (except the four counties) nor their immediate predecessor, during a period of twenty-nine years, have done any official act whatever in the annual duties incident to their office; and that, the Auditors for the four excepted counties, and for Wales, do not in general interfere therein; your Committee think it incumbent upon them to state their opinion, that upon any future vacancy these patent offices ought to be suppressed, inasmuch as they fall within the same description as those noticed by the Commissioners of Accounts, in their reports upon the customs, as "Offices where the business is useful, but the officer becomes useless, by converting his office into a sinecure."

Your Committee are the more confirmed in their opinion of the propriety of this measure, by observing, that the deputy who now substantially executes each office, enjoys such an income, as may reasonably be deemed adequate to the rank and station which appertains to the principal office. And as the same officer, who is deputy in two of these offices, now discharges the duties for all England, it is obviously practicable to keep these offices united for the future; by which means the deputy, becoming chief officer, and retaining only his present rate of income, would enjoy, according to the account of 1796, in right of the first office, 1,536l. 10s. 6d $\frac{1}{2}$; and in right of the second office, 297l. 15s. 4d.; making together a net income of 1,834l. 5s. 10 $\frac{1}{2}$ d.: and, consistently with this arrangement, ample salaries would still remain for the subordinate clerks. These two offices indeed are already so far assimilated and united in duty, that they take it in rotation to audit the annual accounts of His Majesty's household. And if it were thought necessary to augment the appointments of this station still more largely, it is farther practicable to consolidate the auditorship of Wales with that of England, adding thereby to the same appointment the farther sum of 463l. 15s. 1d. and making the total annual net income of the person who would become the sole Auditor for England and Wales 2,298l. 0s. 11 $\frac{1}{2}$ d. The very limited compass of each of the two lesser establishments plainly indicates the possibility of this consolidation.

It would only remain, if this measure were adopted, to consider how the income of the principal Auditors should be disposed of. In the first place, their three patent salaries; viz. 100l., 300l., and 400l.; making together 800l. per annum, would be a retrenchment of the public expenditure to that amount: and in the next place, their net income from fees, &c. which amounted, in the year 1796, to the farther sum of 3,249l. 19s. 3 $\frac{3}{4}$ d. might be still received, and paid into the Exchequer, with an appropriation to the civil list and consolidated fund, similar to that which took place on the former regulation of Exchequer offices.

The total profit of this reform would therefore, according to the rate of 1796, stand thus:

By suppression of the first office	-	£. 2,243	3	3
of the second office	-	649	4	2 $\frac{3}{4}$
of the third office	-	1,157	11	10
Total annual value		£. 4,049	19	3 $\frac{3}{4}$

And as the assessed taxes are one source of the fees incident to these offices, it is not unreasonable to suppose that their annual amount is more likely to increase than to decrease in future.

II.

THE AUDITOR OF THE RECEIPT, AND OTHER OFFICERS OF THE COURT OF RECEIPT.

Under this head your Committee propose to state, 1st, The regulations made by Parliament in pursuance of the recommendations of the Commissioners of Accounts; 2dly, The increase or diminution of salaries or emoluments which has taken place since those regulations were introduced; 3dly, The farther measures which present themselves for consideration, as arising out of the preceding statements.

§ 1.

The Commissioners of Accounts, in their sixth report, recommended; 1. The suppression or reduction of certain offices; 2. The abolition of fees and gratuities in other offices, which they proposed should be paid by net and fixed salaries; 3. The abolition of certain forms of proceedings, which they conceived to be useless and expensive.

1. With respect to offices, the Commissioners having ascertained that the total of the emoluments accruing in that year to the ineffective officers of the Exchequer amounted to 45,332, proposed to abolish the offices of the Tally Court, to reduce the number or profits of the tellers, and to abolish their second clerks.

To effectuate this, and the other reforms proposed by the Commissioners, an act was passed in the year 1783, upon the express foundation of their report; and all the offices composing the Tally Court, viz. those of the Chamberlains, Tally-cutter, and Usher, were directed, "from and after the death, surrender, forfeiture, or removal of the present possessors of such offices respectively, and after the death, surrender, forfeiture, or removal of the persons respectively entitled thereto, after the death, surrender, forfeiture, or removal of the present possessor," to be abolished.

It was enacted also, that after the determination of the interests of each of the four tellers, the office of second clerk to each respective teller should be abolished. The net profits of the four second clerks, taken together for 1780, amounted to 4,555l. 7s. 10d.

It was enacted also, that after the death, surrender, forfeiture, or removal of any or either of the then four tellers, the salaries, fees,

allowances, perquisites, gratuities, and emoluments, incident to their respective offices, should cease: and that in lieu thereof, each teller should receive a net salary of 2,700*l.* per annum, and his first clerk 1,000*l.* The profits of the four tellerships, taken together, had amounted, in 1780, to 29,267*l.* 4*s.* 5 $\frac{3}{4}$ *d.*; and those of the first clerks to about 6,221*l.* 10*s.* 3*d.*

It is to be observed, however, that Parliament upon this occasion, not content with executing the particular reforms proposed by the Commissioners, proceeded to reduce other offices, of which the reduction had not been specifically recommended, holding the same line of conduct which the Commissioners had pursued, and restrained the excessive emoluments of those offices without abolishing the offices themselves. Upon this principle, therefore, it proceeded to reduce the income of the Auditor of the Receipt of the Exchequer, which, in the year 1780, had amounted to the net sum of 14,016*l.* 4*s.* 1*d.* to 4,000*l.* per annum, and that of his chief clerk from 2,752*l.* 3*s.* 6*d.* to 1,000*l.*

It also reduced the income of the Clerk of the Pells from 7,597*l.* 12*s.* 0 $\frac{1}{2}$ *d.* to 3,000*l.*; fixing at the same time that of his first clerk, which had been 68*l.* 6*s.* 1*d.* at 800*l.* per annum, with the addition of 200*l.* per annum, as receiver of the money arising from the fees of these regulated offices.

2. The second general measure of reform in the Exchequer, which the Commissioners recommended, was, to abolish the mode of paying each officer by fees and gratuities, and to substitute, in lieu thereof, a compensation by fixed and net salaries.

This reform was also adopted by Parliament, and carried into execution, by establishing one common fund, to which all the fees of the reformed offices should be carried in the first place; and directing the reduced salaries to be defrayed out of that fund; the surplus of it (after paying the taxes chargeable upon these salaries) to be paid over in the proportion of one-third to the civil list, and of two-thirds to the sinking fund, which, since the stat. 27 G. III. c. 13., makes part of the consolidated fund.

The several official houses of the Auditor, Tellers, and Usher, were also vested in His Majesty by the same law.

3. Many of the forms of proceeding, which the Commissioners advised to be abolished, as useless and expensive, were also by the same authority directed to be laid aside, as soon as the rest of these reforms should be sufficiently executed to render it practicable.

§ 2.

The variations which have taken place in these several Exchequer offices, since the year 1782, are very inconsiderable, either by diminution or increase of salaries or emoluments, except in those instances where the preceding reforms directed by Parliament have taken effect upon vacancies in departments subjected to regulation.

The Auditor's office was placed upon its reduced establishment in 1794. The duties and emoluments of the Auditor and of his subordinate offices are fully detailed in the statement annexed; and the total annual expence of this establishment is at present 11,010*l*.

Of the Tellers, whose offices are holden by grants subsisting at the time of the statute, two remain nearly upon their antient footing; but the other two having been appointed respectively in the years 1786 and 1790, the salaries of themselves and their first clerks are subject to the regulation of the statute; and under the provisions of the same law, salaries have been provided for four clerks under each of these Tellers, amounting in the whole to 1,000*l*. in each office.

The office of Clerk of the Pells became subject to the regulations of the statute in 1784. The whole of the establishment of the salaries of the Clerk of the Pells, his deputy, and twenty clerks, now amounts to 6,840*l*. per annum.

The offices of Chamberlain and Tally-cutter have not fallen vacant since the year 1783, and no variation has taken place in the emoluments of the Chamberlain, either on the Receipt side, or on the Court side, or of the Tally-cutter, except by compensation to them for the loss of certain fees occasioned by the acts which have been passed for consolidating certain branches of the revenue.

The offices of the Chancellor of the Exchequer, the Clerk of the Pipe, and of the Paymaster of Exchequer Bills, have undergone some slight variations in their profits since 1782; and your Committee have annexed the returns, by which the particulars of each will appear.

Your Committee having called for an account of the produce of the fees received under the directions of the act, in respect of the suppressed offices for the last six years, they find, that the clear produce of these fees, applicable to the use of the civil list and consolidated fund, was,

			£.	s.	d.
For 1791	—	—	3,103	7	3
1792	—	—	1,155	8	9
1793	—	—	8,702	10	2
1794	—	—	27,381	9	2
1795	—	—	55,421	6	3
For the year 1796, the total sum was			79,554	6	11
The deductions from thence were, for salaries and taxes			27,783	4	11
And the net surplus			£. 51,761	2	0

Of this sum, 15,000*l.* was paid into the Exchequer, in January 1797, by direction of the Treasury, on account of the civil list, and the rest of the balance was paid upon the 17th July instant, to the respective accounts of the civil list and consolidated fund.

Since the year 1782, there have been only four reversionary grants of Exchequer offices, and those were of the Tellerships; three of them are at present vested in possession.

§ 3.

The preceding offices of the Exchequer of Receipt having within a few years past undergone a complete investigation by the Commissioners of Accounts, and an extensive reform by special statute, your Committee do not presume to propose any farther measures upon a subject so recently examined, and settled by the authority of Parliament.

Your Committee, however, finding that the Commissioners of Accounts had thought proper to recommend, that the accounts of the Treasurer of the Navy should no longer be entered in the office of the Lord Treasurer's Remembrancer, and in the Pipe-office, think it their duty to take notice, that this practice nevertheless has not been discontinued; and they have annexed a statement of the grounds, upon which it is represented to be a necessary form, unattended by delay or expence.

Your Committee having also observed, that the Commissioners of Accounts recommended, that the stat. 4 Geo. II. c. 26. for putting all law proceedings into English, should be extended to the Receipt of the Exchequer, but that no alteration had been made in that respect, think it their duty to take notice of this circum-

stance; but at the same time they must observe, that, according to the representations made by an officer of great experience in one of the most important branches of that department, there is reason to believe no benefit whatever, and much possible future mischief, would ensue, if this recommendation were carried into effect.

It is with satisfaction also they observe, that, according to the same testimony, the present regulations and checks of the Exchequer are so effectual, that no instance of forgery or error has occurred within living memory; and even tradition does not relate, that any attempt at forgery in this department was ever successful.

The holidays in the Exchequer appear to be numerous, and the hours of public attendance are few; but it is the concurrent opinion of the officers in all branches of the Exchequer of Receipts, that no benefit to the public service can possibly arise from a discontinuance of any of the holidays observed therein; and it is farther represented to your Committee, that any change, which tended to keep the offices open to a later hour, might occasionally produce very important inconveniences to the public service.

III.

COMMISSIONERS FOR AUDITING THE PUBLIC ACCOUNTS.

Upon the suppression of the office of Auditors of the Imprest in 1785, this commission was created by Parliament to supply their place, and discharge their duties, in a manner more expeditious and less burdensome to the Public.

§ 1.

The present establishment consists of five Commissioners, two of whom, being Comptrollers of the Accounts of the Army, have only 500*l.* per annum each, although they execute the same duties as the other three Commissioners, each of whom has an annual salary of 1,000*l.* There are also two inspectors-general, twenty-two clerks, two extra clerks, a solicitor, office-keeper, and two messengers. The total expence of this establishment, in the year 1797, appears to be 8,650*l.*; and no fees or other emoluments whatever are allowed.

The general duties executed by this Board are the same as those of the late Auditors ; and the Commissioners of Accounts having explained at large their course of proceeding, it is only necessary to refer to the statute for such variations of detail as were introduced by Parliament, in consequence of the particular recommendations contained in the reports which led to this reform.

Your Committee, however, in order to furnish a more ready view of the extensive cognizance which this office now exercises over public accountants, has annexed two lists ; one, specifying the officers and departments whose accounts are audited by the Commissioners ; and the other, enumerating the several persons accountable before them for money imprested on account for extraordinary services. And as all extraordinary accounts must be stated to the Treasury, before they are declared, your Committee, in explanation of that proceeding, have annexed the forms of four sorts of warrants in use upon making up these accounts for declaration, according to the several modes in which the Lords of the Treasury may think fit to signify their allowance or disallowance.

The result and effect of the regulations established for checking and comptrolling the public expenditure in this most important department, since its creation in 1785, will best appear by reference to the four accounts hereunto annexed, which are respectively entitled : 1. A list of ordinary and extraordinary accounts depending in the offices of the late Auditors of the Imprest, and transferred to the Commissioners for auditing the Public Accounts. 2. An account of the balances due to the Public, on such extraordinary accounts as are now depending before the Commissioners for auditing the Public Accounts, and as have not been stated to the Treasury. 3. An account of all balances appearing due to the Public upon accounts which have been stated to, and are depending at, the Treasury. 4. An account of all balances certified by the Commissioners for auditing the Public Accounts to the Treasury, upon accounts delivered into their office since 5th July 1785, previous to the examination of such accounts ; as also of the sums received or recovered previous to the said accounts being stated to the Treasury, or declared, together with the balances due to the Public upon such declared accounts.

In order to exhibit more distinctly the material points resulting from these accounts, your Committee have called for such a detailed explanation of their contents, as might tend to shew the probable amount of the balances now due to the Public. This explanation they have annexed to their Report ; and from these documents so explained, it appears to your Committee, that subject to any

deductions arising by payments made subsequent to the date of these accounts (of which payments nevertheless your Committee have not been able to obtain any statement) the Public are entitled to the following sums :

	£.	s.	d.
1. For acknowledged balances, upon accounts certified to the Treasury	507,878	13	10 $\frac{1}{2}$
2. For balances, upon accounts stated to the Treasury, and depending there, and subject to allowance or disallowance by that Board	—	—	760,870 17 2
3. For balances, due upon declared accounts	—	—	383,558 11 1 $\frac{3}{4}$

Upon inspection of these accounts, your Committee observe, that the largest balances apparently due to the Public are those upon accounts stated to, and depending at, the Treasury; and that the progress of these accounts is interrupted, until the Treasury proceeds to allow or disallow the balances, and issues the necessary warrants to enable the Commissioners to proceed.

In such cases, it is obvious to remark, that not only the principal debt may be put in hazard by the delay, but that the accountant has also the means of deriving a profit to himself, at the public expence, by the interest which he may make during the interval.

§ 2.

	£.	s.	d.
The gross receipt in the office of the Auditors of the Imprest, for one year, ending Christmas 1782, amounted to	—	—	33,687 6 7

The present office was established in the year 1785, to execute the same duties, for the annual expence of 8,410l.; and the only increase which has taken place, since its first institution, has proceeded from a change in the number of clerks, and a variation in their salaries, which have caused an additional annual expence of 240l., making the total expence of this establishment, for the year 1797

8,650 0 0

§ 3.

The constitution of this important office appears to have been framed with so much economy, and the duties of it appear to have been executed with so much attention to the same principle, that your Committee have no farther measures of reduction to propose in this department.

Conceiving, however, that the Public might derive essential advantages from the observation and experience of persons holding a station, which enables them to take so extensive a survey of the various branches of public expenditure, your Committee have thought it their duty to call upon these Commissioners for an account of such regulations as appeared to them to be expedient, either for the more effectual execution of the duty of their own department, or for the better regulating the accounts which are brought into their office. To this requisition the following return has been made:

“ 1st. In order to the more effectual execution of the duty of
 “ their own department, the Commissioners submit, that the annual
 “ sum of 6,000*l.*, granted by the act of the 25 Geo. III.
 “ c. 52. * for the better auditing the public accounts, for the
 “ officers, clerks, and other persons, in lieu of all fees and gra-
 “ tuities whatsoever, and for stationary, coals, candles, and other
 “ incidental charges to be incurred in the office, is adequate to
 “ the payment of the present established number of such officers
 “ and clerks, according to the salaries now allotted to each of
 “ them; and that the number of persons so employed is suf-
 “ ficient for the ordinary duties of the office, in the examina-
 “ tion of the usual periodical accounts; but they take leave to
 “ represent their opinion, that the salaries of some of their clerks
 “ are not adequate to their labour, and to the trust reposed in
 “ them, when compared with the necessary expence of living in
 “ this town.”

“ 2d. They also represent, that the extraordinary accounts
 “ arising from services in the last war obliged them to solicit the
 “ appointment of temporary clerks, the expence of which so far
 “ exceeded the stipulated annual sum granted by Parliament, that

* The statute allows	For Commissioners annually	£. 4,000
	For Officers and Incidents, &c.	6,000.
	Total	£. 10,000

“ they were under the necessity of resorting to the Treasury for
“ pecuniary assistance in two several instances ; and the extraor-
“ dinary accounts in consequence of the present war, which have
“ been already brought into this office, require not only the labour
“ of a greater number of persons than can be supplied from the
“ present establishment, to forward the examination of them with
“ that dispatch which is essential both for the Public and the Ac-
“ countant ; but demand also that such persons should be able and
“ efficient, and some of them at least conversant in the knowledge
“ of foreign languages, coins, exchanges, weights, and measures ;
“ which extraordinary assistance cannot be furnished from the pre-
“ sent annual allowance.”

“ 3d. The Commissioners submit, that it would be desirable
“ for all desperate and obsolete debts to the Crown to be removed
“ from the several accounts upon which they now remain as insu-
“ pers, and carried into an ex-annual roll, in the manner which
“ this Board took leave to submit to the consideration of the Lords
“ Commissioners of His Majesty’s Treasury, by their representa-
“ tions, dated the 20th of May 1789, and the 28th of January
“ 1790, copies of which are hereunto annexed.”

“ 4th. The Commissioners submit, that it would likewise be
“ desirable, that the voluminous schedules at present annexed by
“ the King’s Remembrancer to the writ of distringas ad computan-
“ dum, should be carefully revised by that officer, to the end that
“ all persons’ names might be struck out of those schedules,
“ whose accounts have been already declared, or are depending in
“ this office, in order to prevent issues being levied on accountants
“ under both these descriptions, which hath of late sometimes hap-
“ pened, notwithstanding the Board transmit every six months to
“ the King’s Remembrancer a general certificate of all accounts
“ depending before them, and notwithstanding he is informed of the
“ accounts which have been declared, by their passing through his
“ office in their way to the Clerk of the Pipe. This measure
“ has already been recommended in the Eighth Report of the
“ Commissioners for examining, taking, and stating the public
“ accounts of the kingdom. At the same time it seems proper to
“ remark, that the use of the writ of distringas ad computandum is
“ in some measure superseded by the 19th section of the act for
“ better auditing the public accounts, which gives to the Com-
“ missioners the power of compelling accountants to bring forward
“ their accounts.”

“ 5th. The Commissioners submit, that delay having in

“ some cases occurred in the attestations of accounts upon oath,
“ upon allegations from the Accountants, that they were unable
“ to find a Baron of the Exchequer in town during the circuits,
“ or in the law vacations, it may be expedient to empower
“ this Board to administer to Accountants the oath of attesta-
“ tion, in like manner as they are now authorized to examine
“ Accountants and others upon oath, for the better investigation of
“ accounts depending.”

“ 6th. In respect to the better regulating the accounts which
“ are brought into this office, the Commissioners represent, that
“ by the act, of the twenty-third of His Majesty, for the better
“ regulation of the office of Paymaster-general of His Majesty’s
“ forces, the accounts of that office are directed to be made up
“ annually, and to be signed and attested by every Paymaster-
“ general, who shall have paid or discharged any part of the
“ said accounts; that the Commissioners having experienced
“ great difficulties in obtaining the attestations required by the
“ said act, by which the Paymaster’s account has been very in-
“ conveniently retarded, they submit the expediency of an altera-
“ tion of the law in this respect, and that the Paymaster-
“ general be exonerated from this duty of attesting the account upon
“ oath; and that the Accountant-general of the Pay-office, whose
“ duty it is to make up the same, be required to attest it upon
“ oath, in the usual form of such attestations, but without re-
“ lieving the Paymaster-general in any respect from his present
“ responsibility.”

“ 7th. The Commissioners represent, that in the annual ac-
“ count of the Receiver of the First Fruits and Tenth of the
“ Clergy, the Accountant is charged with the tenths of fundry
“ livings, hospitals, chantries, &c., which are exempted from
“ payment of tenths, and with the tenths of others, which cannot
“ now be found; they therefore submit, whether the Archbishops
“ and Bishops of each diocese should not be required to revise and
“ correct the Roll, which forms the charge on the Receiver of
“ the First Fruits and Tenth of the Clergy, by striking out all
“ such hospitals, chantries, &c. as have through inadvertence been
“ inserted in that roll, though exempted by the act for the sup-
“ pression of religious houses; and also all those livings, which
“ since that time have been exonerated by order of the Court of
“ Exchequer, or which remain without incumbents, because they
“ are not worth the expence of paying the First Fruits and Tenth
“ for them. Such a regulation would greatly tend to simplify this

“ account, and would prevent the unnecessary labour of clerks in this office.”

“ 8th. As the periodical accounts of the several branches of the revenue, and the annual accounts of expenditure, are made up to different periods of the year, the Commissioners submit, whether uniformity in this respect would not be beneficial, by facilitating the preparation and comparison of accounts of different offices for particular periods. At the same time, this is a regulation which they mention with great diffidence, being sensible that it may possibly be attended with inconveniences, which they do not in all cases pretend to foresee. In case such a measure were to be adopted, the four quarterly days, according to the new stile, or the last days of the four quarterly months of March, June, September, and December, might be fixed upon, as should be found most expedient.”

“ 9th. The Commissioners represent, that the ancient process by scire facias from the Pipe-office, to recover balances due from Accountants on declared accounts, having much fallen into disuse, and being attended with great delay, it may perhaps be expedient that a summary process, to be settled by His Majesty's law officers, should be established by act of Parliament, in order to facilitate the recovery of such balances, as for want of some such summary process, Accountants with large balances in their hands are induced to resist the payment thereof, with very undue advantage to themselves, and with great detriment to the public.”

“ 10th The Commissioners represent, that in case any public Accountant shall chuse to reside in Ireland, the Board, as the law now stands, are not able to enforce obedience to their precepts in that kingdom. They therefore submit, whether it may not be expedient to recommend to the Lord Lieutenant, and the Administration of that kingdom, to promote the passing of an act of Parliament there, authorising His Majesty's Attorney-general of Ireland, and the Courts of Justice there, to proceed against public Accountants resident in that kingdom, who may refuse to account for public money in their hands, upon the special certificate of this Board, in like manner as may be now done in Scotland and the colonies, by the 19th section of the act for better auditing the public accounts; whereby Accountants, who are wilful defaulters, will no longer be able to shelter themselves in any part of His Majesty's dominions.”

These measures your Committee recommend to the consideration of the House: and they think it farther incumbent upon them to

recommend, that the large accounts which have been stated to the Treasury, and are there still depending, should be proceeded upon without delay; and also, that the payment of balances upon accounts declared, so far as the same have not been since liquidated, should be speedily enforced; the honour and interest of the Executive Government, and the justice due to individuals, being equally concerned in the final settlement of accounts, so various in their nature, and so important by their magnitude.

CONCLUDING REMARKS.

THUS far your Committee have proceeded; when they find themselves obliged, by the close of the session, to terminate their inquiries.

They by no means presume to think, that the statements upon each subject might not have been more ample, and the observations more correct, if circumstances had allowed them to pursue a longer course of investigation.

They have nevertheless thought it incumbent upon them to lay before the House such materials as they have collected, arranged under such heads as appeared to them to afford the most distinct view of the manner in which they have endeavoured to fulfil the concluding instruction given to them by the House; and they have been anxious, throughout these reports, to make no statement, unless it is supported by some document or testimony referred to in the margin, and in almost every instance inserted at length in the appendix. This will enable the House to ascertain the precise grounds upon which their representations rest, and give the ready means of correcting what may be erroneous.

Some general remarks have occurred to your Committee in the course of their inquiries, of which they have expressly reserved the statement for the conclusion of these reports.

I. They beg leave to observe, that the justice and liberality of the Executive Government will be called upon, in all instances where the measures proposed by your Committee, if adopted, may occasion the Removal of Individuals from their present Offices, to make suitable Compensation to all such persons, until opportunities shall occur of placing them in other official situations, of duties in some degree similar, and of profits proportionate to the fair and

ordinary emoluments of their former offices, so far as it may be practicable ; a due attention to public economy requiring that the earliest means should be taken for making such arrangements.

II. That it may very materially conduce to the ends of public economy, if Parliament should think fit to require Annual Accounts of every Increase and Diminution which may have taken place in the course of each preceding year, in the salaries, emoluments, and expences of all Public offices.

III. It appearing to your Committee, that a practice has long prevailed (though checked of late in many important instances) of persons employed in the public service holding sinecure offices, and that cases have occurred of persons holding several offices at the same time ; your Committee think it their duty to submit some observations on Sinecures and Efficient Places, either as holden separately, or as combined in the same person.

I. A sinecure, in the opinion of your Committee, is to be considered only as a pension with an ostensible office annexed to it ; and whether a sinecure be such from the nature of the office, or whether it be rendered such by the principal officer of an efficient department employing an allowed deputy, there is no material difference in the propriety or impropriety of uniting it with other offices.

It appears, to your Committee, that sinecure offices of high rank in some of the antient establishments of the State, may be usefully employed, in particular instances, as, either to accompany a Peerage given for the reward of personal services, or, to secure an honourable retreat to persons who are entitled to marks of public favour by the long and meritorious discharge of the duties of high office, or who have sacrificed lucrative professional situations on engaging in the public service ; by vesting such offices in the persons themselves, or in their immediate descendants. And Parliament, in reforming the Exchequer, seems to have recognized the general principle, by preserving some of the highest and most honourable offices in that department, as the means of enabling the Crown to make provisions of this nature.

But your Committee conceive, as to sinecures less connected with circumstances of honour or distinction, that if they are designed as provisions for persons, who may deservedly be the object of royal bounty, a provision of equal value, in the direct form of a pension, is more strictly characteristic of its purpose, and therefore more likely to be watched in its amount and application. All the patent offices in the customs, of which the Commissioners of Accounts recommended the abolition, were sinecures of this description.

It has also not escaped the notice of your Committee, that sinecure offices are liable to an evil, which is the just object of public jealousy, inasmuch as persons who would not avowedly hold pensions in their own name, and could not easily prevail upon others to hold them in their names, may find it less difficult to profit clandestinely, or even illegally, by appointments of this description, under the cover of a trust vested in some other person, who is represented to the public as the real holder of the office. And your Committee beg leave to observe, that Parliament has repeatedly marked its sense of the possibility of the evil consequences of this abuse in either case, by prohibiting persons from sitting in the House of Commons for whom pensions or disqualifying offices are holden in trust.

2. The union of several sinecures in the same person, according to the view which your Committee have taken of this subject, will differ from the case of a single sinecure only in the degree of profit or honour annexed to them, and not in the propriety with which they may be bestowed: But the union of inferior sinecures to efficient places, can only be proper, as a mode of giving an adequate compensation to an officer whose salary is inadequate: and your Committee are of opinion with the Commissioners of Inquiry, that the necessity of resorting to such modes of compensation should be done away, by giving adequate salaries in all cases, and by the establishment of some proper mode of superannuation.

3. It is the union of more than one efficient office in the same person which is liable to become in many instances still more prejudicial to the public service.

If the duties of each require to be performed at the same time, and at places remote from each other, the plurality is mischievous in its effect and example: it throws the duty of some of these offices into the hands of persons, who were not originally selected for them, and who do not receive the rewards annexed by the public to such services. Your Committee see with concern and disapprobation, that a practice has long prevailed in some of the departments which they have investigated, of allowing individuals to hold several efficient offices, which appear to your Committee to be in their nature incompatible.

But it is equally clear, that if the duties incident to each employment can be performed without either of them interfering with the other, the public may derive very essential advantages from such arrangements. Even as a measure of economy, it may become prudent to unite offices of this class together, whenever the duties are necessary, but not frequent; because it will enable the public to

obtain the performance of each at less charge than if the person appointed to it was prohibited from holding other employments, as he must, in such case, have a salary, or some other provision sufficient to maintain him even when unoccupied. The public may also derive advantages of much higher importance from such an union of offices, if their duties are consistent, by availing itself to the utmost of the talents of individuals; and if the respective duties of such offices be faithfully discharged, justice and policy will concur in sanctioning an accumulated reward for accumulated services.

July 20th, 1797.

HOUSE OF COMMONS.

Thursday, February 8, 1798.

SEVERAL petitions were presented against the tax on watches and clocks; which being read, were ordered to lie on the table.

Mr. Chancellor PITT gave notice, that on Monday se'nnight he would move, that the several reports of the Committee of Finance should be referred to a Committee of the whole House on that day.

Mr. MANNING gave notice, that, on the first open day in the ensuing week, he would move, that the very respectable list of the names of the noblemen and gentlemen, inserted in the books of the Bank of England, for subscribing towards defraying the future expences of the war, should be laid before the House, in order that the example might be followed up as generally as possible, conceiving that the publicity of such a matter, accompanied by such great and illustrious characters, could not fail most materially to promote the universality of the measure.

Mr. Secretary DUNDAS observed, that, as several doubts were entertained concerning the powers vested in His Majesty by the act of the present session, relative to calling out and embodying the Supplementary Militia, he judged it expedient to remove such doubts, and for that purpose had framed a bill, which he should have the honour of presenting to that House. He observed, that having the honour, with others, to be an adviser to His Majesty, he considered himself but fulfilling a necessary part of his duty when he recommended this measure; for, whatever might be the real intention of the enemy, still, in proportion as they made exertions to attack, it was ours to make the like efforts to resist. Security he deemed our principal object, and to attain it our chief end. He wished it, however, to be understood, that he was not apprehensive of any fatal consequences arising from their menaces, notwithstanding there were some persons who, in that House, and in the country, magnified their achievements, and extolled their prowess, for purposes the most mischievous. He acknowledged that he felt somewhat warm on this occasion; but he trusted, that, as the very reverse of such persons' expectations would be the result of the enemy's attempt on this

country, so that result would hurl them into ruin and confusion. He then presented a bill, empowering His Majesty "to call out a certain number of the Supplementary Militia, and to provide for augmenting the companies of militia regiments;" which was read a first time, and ordered to be read a second time to-morrow.

Friday, February 9.

The Sheriffs of London presented a petition from the city against the proposed plan of the merchants' wet docks, and praying to be heard by their Counsel against the passing of the said bill into a law.

Mr. Alderman LUSHINGTON said, that the body of merchants to which he had the honour to belong, so far from being inimical to the proposed improvements for the better accommodation of the shipping in the port of London, that they were now engaged in digesting and preparing a plan to the same effect, which, if it did not prove acceptable to the public, he would be the first to have some more preferable plan proposed and adopted, as he was far from wishing that the port of London should be left in its present defective condition.

The petition was then ordered to lie on the table, and Council to be heard on the second reading of the bill.

Mr. Chancellor PITT delivered the following message from His Majesty :

GEORGE R.

*His Majesty having taken into his royal consideration the eminent and signal service performed by Adam Viscount Duncan, one of the Admirals of the Blue, on the coast of Holland, in an engagement in the month of October last with a Dutch fleet under the command of Admiral De Winter, not only highly honourable to himself, but greatly beneficial to His Majesty's kingdoms; and being desirous to bestow upon the said Adam Viscount Duncan some considerable and lasting mark of his royal favour, as a testimony of His Majesty's approbation of the said service, and for this purpose to give and grant unto the said Adam Viscount Duncan, and to the two next succeeding heirs male of the body of the said Adam Viscount Duncan, to whom the title of Viscount Duncan shall descend, for and during their lives, a net annuity of 2,000*l.* per annum. But His Majesty not having it in his power to grant an annuity to that amount, or to extend the effect of the said grant beyond the term of his own life, recommends it to his faithful Commons to consider of a proper method of enabling His Majesty to grant the same; and of extending,*

securing, and settling such annuity to the said Adam Viscount Duncan, and to the two next persons on whom the title of Viscount Duncan shall descend, in such manner as shall be thought most effectual for the benefit of the said Adam Viscount Duncan and his family.

G. R.

After the message had been read from the Chair,

Mr. Chancellor PITT moved, That it be referred to the consideration of a Committee of the whole House on Monday next.

Mr. MAINWARING rose, in order, he said, to bring to the recollection of the House the several petitions that had been presented before the recess against the tax imposed on those who use clocks, watches, &c. These petitions came from great bodies of dealers and workmen in those articles, and many more of a similar tendency had, he understood, been also presented since the recess. The object of his intended motion was, that the whole of these petitions should be referred to the consideration of a Committee; nor did he think it necessary to enter at large into any arguments to support his motion, as he understood that it was not the intention of the right honourable gentleman (Mr. Pitt) to oppose it. He would therefore content himself with simply moving that the several petitions, praying for a repeal of the duty imposed last session on clocks, watches, &c. be referred to a Select Committee.—Ordered, and the Committee was accordingly appointed.

The order of the day being read for the second reading of the bill, enabling His Majesty to call out a certain proportion of the Supplementary Militia, and to provide for the necessary augmentation of men in several companies of militia by incorporating therein the Supplementary Militia, and the bill being then read a second time,

Mr. Chancellor PITT said, that he did not conceive there could be any objection urged against the present measure, as it was evidently necessary to the public service, and so urgently called for by the present posture of affairs. That the bill, however, might be generally understood and more maturely considered, it was his wish that it should be printed, and committed on Monday.

Monday, February 12.

The order of the day being read for taking into consideration His Majesty's message, respecting the pension to be granted to Viscount Duncan,

Mr. Chancellor PITT said, that circumstances having come to his knowledge concerning another noble commander, since the mes-

sage was delivered, whose signal services merited the attention of His Majesty, and the nation at large, in a similar way, it made it necessary for him to remark, that the House would have an opportunity of considering both on the same day. He would therefore move, that the present order be discharged, and the message be taken into consideration on Wednesday next.

Mr. JEKYLL asked if the right honourable gentleman did not allude to Earl St. Vincent? To which the Chancellor of the Exchequer signified he certainly did.

Mr. JONES hoped, that, when the meritorious services of deserving officers were thus to be regarded by the country, those achieved by that gallant Admiral, Sir Richard Onslow, would not pass over neglected or forgotten. He merely suggested this from a consciousness that the services performed by that distinguished person were of the most signal benefit to the country.

Mr. Chancellor PITT observed, that no person whatever more highly valued the gallant officer mentioned by the honourable gentleman than he did; but he must remark, that favours, such as those which were the subject of His Majesty's message, applied only in such cases to Commanders in Chief, a thing which may always occur without depreciation to the merits of other officers.

Mr. JONES begged it to be understood that he was urged to the suggestion he made concerning the gallant Admiral, upon the reflection of the wonderful exploits performed by him on that ever memorable day, so momentous and glorious to this country, not conscious that he was interfering with His Majesty's message, or with the order of that House.

Mr. ONSLOW requested the House would do him the justice to believe, that, previous to the moment when the honourable gentleman made mention of his gallant relative, he had no conversation with him on the subject, and was totally ignorant of the same. He trusted, his motive for making this declaration was obvious to the House.

The order of the day was accordingly postponed to Wednesday next.

The order of the day being read for taking into consideration His Majesty's message, respecting the petition to be granted to Viscount Duncan, Mr. Chancellor PITT said, that circumstances having come to his knowledge concerning another noble commander, since the mes-

HOUSE OF LORDS.

Tuesday, February 13.

The LORD CHANCELLOR brought two messages [for copies of which, see the Proceedings of the House of Commons] from His Majesty, desiring the concurrence of the House to enable His Majesty to grant the sum of 2,000*l.* per annum respectively to Lords Duncan and St. Vincent, and their two successive heirs male, as rewards for their late signal services.

HOUSE OF COMMONS.

Tuesday, February 13.

Mr. Chancellor PITT delivered the following message from His Majesty :

GEORGE R.

His Majesty having taken into his royal consideration the eminent and signal service performed by John Earl Saint Vincent, one of the Admirals of the Blue, off Cape Saint Vincent, on the coast of Portugal, in an engagement, in the month of February last, with a Spanish fleet under the command of Don Joseph de Cordova, not only highly honourable to himself, but greatly beneficial to His Majesty's kingdoms ; and being desirous to bestow upon the said John Earl Saint Vincent some considerable and lasting mark of his royal favour, as a testimony of His Majesty's approbation of the said service, and for this purpose to give and grant unto the said John Earl Saint Vincent, and to the two next succeeding heirs male of the body of the said John Earl Saint Vincent, to whom the title of Earl Saint Vincent shall descend, for and during their lives, a net annuity of two thousand pounds per annum : but His Majesty not having it in his power to grant an annuity to that amount, or to extend the effect of the said grant beyond the term of his own life, recommends to his faithful Commons to consider of a proper method of enabling His Majesty to grant the same, and of extending, securing, and settling, such annuity to the said John Earl Saint Vincent, and to the two next persons on whom the title of Earl Saint Vincent shall descend, in such manner as shall be thought most effectual, for the benefit of the said John Earl Saint Vincent and his family.

G. R.

It was then ordered, that His Majesty's said most gracious message be referred to the consideration of the Committee of the whole House, to whom it is referred to consider of His Majesty's most gracious message of Friday last, relating to His Majesty's recommendation for granting an annuity of two thousand pounds per annum to Adam Viscount Duncan, and his two next succeeding heirs male, to whom the title of Viscount Duncan shall descend.

Wednesday, February 14.

Colonel WALPOLE adverted to what had passed in the last session of Parliament upon the subject of the Maroons; he had forborne pressing any thing upon that matter last session, upon the suggestion of a right honourable gentleman (Mr. Secretary Dundas) signifying that information would be laid before the House this session without any delay. He wished now to learn what steps had been taken upon that subject?

Mr. Secretary DUNDAS said, that he could not give a complete answer to the question put to him. The documents to which it referred made no part of the correspondence of his office, at the same time he hoped to be soon, that was, in a day or two, in a condition to give to the House the information desired by the honourable gentleman.

Mr. Chancellor PITT moved the order of the day, for the House to resolve itself into a Committee of the whole House, to consider of His Majesty's message; which being read, he moved, that the Speaker do now leave the chair.

Sir JOHN SINCLAIR observed, that the message referred to Earl St. Vincent only. He wished to know, whether the message relative to Lord Duncan was to be considered also in this Committee?

Mr. Chancellor PITT said, that the message relative to Lord St. Vincent preceded that of Lord Duncan, because the subject matter to which it referred was prior in point of date to the other, but they were both ordered to be considered by the same Committee, and therefore would now be both submitted to consideration.

The message being read,

Mr. Chancellor PITT observed, he could hardly distinguish between the two gallant officers who were recommended to the attention of the Committee, nor did he wish to do so. It was unnecessary for him to say any thing in praise of either. He could not, however, forbear observing, that this was an appropriate day to cele-

brate the triumph of Earl St. Vincent; for this very 14th of February was the anniversary of the period of that memorable service. He therefore moved, That it is the opinion of this Committee, that the annual sum of 2,000*l.* be issued out of the consolidated fund, to commence on the 14th of February, 1797, and be settled, in the most beneficial manner, on Earl St. Vincent, and the next two heirs male of his body, to whom the title of Earl St. Vincent shall descend.

The question being put,

Mr. JEKYLL said, that it would be more in order, perhaps, that he should wait till the other motion respecting Lord Duncan should be made before he addressed the Committee; but understanding there was no objection in that particular, he should proceed now. He was obliged to the right honourable gentleman who brought forward the question for introducing the word "Anniversary" upon the business now before the Committee. It certainly was a most appropriate term, and it would call to the recollection of the Committee, that it was now twelve months since the name of Earl St. Vincent had been announced to the House. He was satisfied that the public mind had felt considerable indignation at the conduct of Ministers in the present procedure, manifesting so marked and gross a delay and neglect in their treatment of the noble Earl in question. He was equally satisfied that the Committee was as much disgusted at the miserable scene Ministers were acting (for a miserable scene of acting it was) although he had no hopes that they would express themselves as they felt. If it could be supposed for a moment, that in submitting to the judgement and vote of the Committee the royal message relative to the Earl of St. Vincent, the King's Minister was doing an act of voluntary justice to that great man's character, he thought it would be as obvious, that even a voluntary act of public justice and national gratitude was executed in so gross a style as to confer rather a disgrace than an honour. But those who were every day in the habit of viewing the principles of action which guided every step of His Majesty's Ministers, would perceive in the act of this day, not a voluntary, but a compulsory measure of public justice. Why did Ministers even now, at last, come reluctantly forward to support the proposition from the Throne for a pecuniary recompence to Earl St. Vincent? Because they could not do otherwise. A motion had been made relative to Lord Duncan, and Earl St. Vincent was to be brought into the wake of the other noble Admiral. It was now certainly twelve months since the Secretary of State (Mr. Dundas) announced to the House the brilliant achievements of the noble

Earl—and in terms not less true than energetic, defined it to be an exploit unparalleled in the annals of our naval glory. On that memorable occasion, immediately after the usual address of thanks had been voted, two honourable and respected Members of this House (Mr. Keene and Sir C. Bunbury), impressed with the grateful and patriotic feelings of the moment, expressed a strong desire to move an address to His Majesty, and to pray that he would be pleased to bestow some signal mark of his royal favour on so distinguished an officer. How was this motion defeated? The Chancellor of the Exchequer got rid of it by a wretched point of form. An honourable friend of his, now absent, (Mr. Grey,) cited the unanswerable precedent of the address in the case of the great Duke of Marlborough, in Queen Anne's time—a precedent not even attempted to be denied, when, on a late occasion, an application was made on behalf of Admiral Sir Richard Onslow. But in Lord St. Vincent's case the point of form succeeded, no address was voted, and the honourable Members were compelled to withdraw the motion.

Lord St. Vincent was made an Earl. Mr. Jekyll supposed it would not be denied by His Majesty's Ministers that a Barony was to have been the reward of his services in the Mediterranean—but he was now advanced to an Earldom, and there it rested. On the 11th of last October a splendid victory was obtained by Lord Duncan—The very moment Parliament met, in November, Lord Duncan's right honourable relation, the Secretary of State, (Mr. Dundas,) announced that victory to the House—how soon the Peerage followed, he need not state. He did not like to make comparisons between great and signal actions, because they might appear invidious; but the conduct of Ministry, with respect to these two Commanders, did lead him to observe the superior brilliancy of the exploit achieved by the noble Earl. The noble Viscount had, at least, a force not inferior to that of the enemy. The noble Earl had only fifteen sail of the British line to contend with twenty-seven of the enemy. Mr. Jekyll observed, that the Chancellor of the Exchequer was, as usual, smiling, “But a man may smile, and smile, and be a”—Minister. He would repeat, that there was not the same inequality in the forces of both these actions, though he should have scorned to remark it if the conduct of Ministry had not rendered the observation necessary—[A cry of “Hear! Hear!”—from the other side of the House].

Mr. Jekyll proceeded—The Peerage was thus rapidly conferred on the noble Viscount, and “ere those shoes were old,” with which he walked into the House of Lords, down comes last week to this

House His Majesty's message relative to a pecuniary recompence. On Monday last, the day appointed for taking that message into consideration, the Chancellor of the Exchequer enters the House, and twelve months after the fact, with a sort of cold-blooded recollection of it, postpones the Committee to this day, that he might refer, as he said, a similar motion relative to Earl St. Vincent; and, with somewhat more than his usual circuitous ambiguity of expression, uttered a few words respecting "some recent communications that rendered such a measure advisable."

What recent communications? What more was to be known relative to the noble Earl that was not equally well known to His Majesty's Ministers a twelvemonth ago? But it was couched in ambiguous and dark terms, as if there was lurking under the expression some dirty and base insinuation that Lord St. Vincent, or his friends, were applying to Ministers for this pecuniary assistance. It had long been thought politic to obscure the splendor of Lord St. Vincent's name—a *mist* was to be spread round it, and no matter from what *country* it came. No man was more disposed than himself to honour the gallant exploit of Lord Viscount Duncan; but if it equalled that of the noble Earl, still he contended that the rewards were unequal by the very propositions before the Committee. The Chancellor of the Exchequer and the noble Viscount's own relation (Mr. Dundas) must both be lawyers enough to admit the inequality. The titles and pecuniary recompences were, indeed, given to both the noble persons, and upon the face of the royal message the value appeared the same—but it was not so—Lord Duncan had children; Lord St. Vincent had not—there was a studied similarity in the phrasing of both messages, but they did not meet the ear and the understanding alike.

But let the Committee consider the serious impolicy of all this partiality of conduct on the part of Ministers, how far such mean and shabby party-work may injure and offend the favourite service of the country. What will gallant officers say when they put the natural construction on a proceeding like the present? It tends to sow dissension and produce mischief in the Navy, and excite, from its evident injustice, a spirit of distrust, jealousy, and discontent.

Such was the manner in which the whole business had been conducted; let the Committee next reflect on the period which has been chosen for making the application to the Public—a period of more pecuniary distress than this country ever knew—a period of national poverty, when the Minister of Finance and his friends almost confessed that they must abandon the funding system—when they were hanging out a begging box at the corner of every street,

and were scraping up and buddling together guineas and halfpence from the hands of the menial servants and petty clerks in office, to support their war, and themselves in the continuance of office. He knew that some gentlemen would care nothing for truths like these, and were even gratified in hearing them, as it testified, that, in spite of detection and exposure, they still were enabled to hold their places. But if he knew the noble Earl, whose interests and honour he now called the attention of the Committee to, he was well satisfied he would adopt no means of application to Ministers for a pecuniary recompence at any moment when he felt the general distress of the people; no, not if every right honourable gentleman on the opposite bench were a relation, and not one of them had caused or contributed to the public distress and national pressure of the moment. A Peerage had been conferred, and God grant that all future Peerages might be as well deserved. No man felt higher estimation of the true dignity of the Peerage than he did: it was the fair reward of heroism, and of those who had deserved well of their country, and should in no instance be depreciated or prostituted as mere favour to ministerial sycophants or borough-jobbers in the House of Commons. Perhaps the right honourable gentleman had so depreciated it, as his own opinion now seemed to be, that it was a rank that must be rendered valuable by the annexation of a pecuniary recompence.

Upon the grounds, therefore, that this matter was brought forward in a cold and ungracious, and even insulting, manner, at an improper period, and with an obvious design of casting a slur on the noble and gallant Commander in question, he must pronounce, that it reflected eternal disgrace on the King's Ministers.

Mr. Chancellor PITT said, he ought, perhaps, to apologize to the Committee for taking notice of the speech of the learned gentleman who had just spoken. What cause did the learned gentleman plead? If he was pleading the cause of Earl St. Vincent he was pleading without fee or retainer; and although from his great talents no doubt his fees were numerous, yet his exertions neither this night nor at any other time were likely to bring any thing into that begging-box which he had so much despised, but which others regarded as a box into which the friends of their country deposited part of their wealth to shew their patriotism. As to what the learned gentleman had insinuated concerning the rapidity with which Lord Duncan was rewarded in consequence of his connections, he begged leave to say, that with respect to that which was now about to be submitted to the Committee, it did not come until four months after the brilliant victory which was the cause of it—true indeed

that he could have wished to bring it forward sooner, but public business prevented him from doing so. With respect to Earl St. Vincent, the circumstance to which he alluded on a former day, and the manner of hinting at which gave so much offence to the learned gentleman, he could only say, that those very circumstances (which he would state presently) did not come to his knowledge until within four and twenty hours of his communication of them to that House. What was the nature of this pecuniary recompence? Was it intended to add any thing to the title of the Earl? Nothing like it; but it was to enable that noble Earl to support the dignity of the high rank to which His Majesty had justly and wisely raised him.

As to the idea of the learned gentleman upon the begging-box, he knew it was, according to the wishes of that learned gentleman, a fitter title than any other. But the learned gentleman told the Committee another thing, that Peerages should not be depreciated. Nothing should be wanting to add grace to a Peerage. He agreed in that proposition. He was of opinion that Peerages should not be granted in general, unless there was considerable property to support their dignity. But when for the most splendid exertions men were brought into that rank, if they had not sufficient property of their own, they ought to be enabled to do so by the gratitude of the public in whose services they had so successfully toiled, and for whose benefit they acquired their glory. The rank was given to them by the gratitude of their Sovereign and their country, and the pecuniary recompence was given to support that rank when their own circumstances were inadequate. With regard to Lord Duncan, he knew the case to be so. With regard to that of the Earl St. Vincent, he did not know until within a few hours of his stating the matter to that House.

The learned gentleman had affected, he would say affected, a regard for the service of the navy, for the purpose of traducing the conduct of Ministers, which was the constant practice of that learned gentleman and those whom he called his friends; this is the way in which they conduct themselves against those who they call their enemies, and he affected to see a jealousy, a discontent arising out of this measure, and an insult to Lord St. Vincent, which however was visible to no human being but to the learned gentleman who pleaded the cause of the noble Earl. The truth of the matter was, that information came to His Majesty's Ministers that Earl St. Vincent's circumstances were not fully adequate to the high rank into which he had been so justly called, and the moment they knew it they communicated it to the House. Here he entered into the history of the dates of the Barony and Earldom of the noble Admi-

ral, to shew that there had been no delay in either. The reason why an application for the pecuniary recompence did not come sooner, he had already stated.

What were the next points insisted upon by the learned gentleman? That this makes an invidious comparison between the two noble Admirals, and that the noble Earl ought to reject the measure now before the Committee. This was the way the learned gentleman supported the cause of his friend, and the way he gave satisfaction to the navy and aided the cause of his country. The learned gentleman talked of the merits of Lord Duncan. He did not exaggerate them, he could not exaggerate them if his talents were greater than they are. He complained of invidious comparisons; if any had been made, they were made by himself, and himself only. Nothing would provoke him, nor, he believed, provoke the Committee, or the public, to make any invidious comparisons between these two gallant officers. The period in which they acted was the brightest in our history, and they were unrivalled in their glory at the period of each achievement.

The idea that a right honourable friend of his (Mr. Dundas) had said, that Lord St. Vincent's conduct was unparalleled, could not be construed to mean that it should never be afterwards acknowledged that any other person had equal merit; indeed the learned gentleman need not have laboured that point so much; and he believed that the learned gentleman would have neither the concurrence of the Committee, applause from the public, nor thanks from Earl St. Vincent, for many parts of his speech this night; nor would the learned gentleman be able to raise a jealousy between the two noble Admirals, for they were animated with emulation without rivalry, and felt equality without envy; and all who were the sincere friends of both, and of their country, would disapprove of the speech delivered by the learned gentleman this day, so that the learned gentleman would not have any reason to be proud of the increase of his fame from his labours to-night.

As to the distress of the country, he could only say that we all felt we were in a situation which called for great and extraordinary exertions. He trusted the spirit which had been set on foot would become general; but he was well aware that neither the learned gentleman nor any of those whom he generally called his friends would out of their purses, or by their exertions, contribute a mite to the begging-box which he had so pleasantly described. He had now only to add, that as this honour was bestowed so wisely on the noble Earl, there was not one man in this country (except the voluntary counsel of the noble Admiral) whose poverty of spirit was such as

not to wish that his rank may be duly supported by that public, for whose interest his glory was acquired.

Mr. NICHOLLS said, that the Chancellor of the Exchequer had reduced the finances of the country to such a state, that it was a matter of doubt with him whether it was expedient to make any pecuniary gratifications, even where they were most merited; but if pecuniary gratifications were to be made to the two noble Lords, as their merits were stated to be equal, he thought their rewards ought to be equal. But the rewards given to the two noble Lords by the proposed resolution would not be equal. Lord Duncan had three sons; Earl St. Vincent had no children, and was at that period of life that it was not probable he would have children; he might, however, have other relations whom it might be his wish and his duty to provide for, and if the House determined to confer pecuniary rewards, those rewards ought to be equal, not merely in words and sound, but in substance. The present resolution was in fact only a grant of an annuity for life to Earl St. Vincent, while it was a grant for three successive generations to Lord Viscount Duncan; he therefore proposed the following amendment, to follow the words of limitation in the grant:

“And, if the said John Earl St. Vincent should leave no heir male of his body living at the time of his decease, then the said annuity of two thousand pounds a year to go and remain to the executors, administrators, and assigns of the said John Earl St. Vincent for the term of thirty-one years, to be computed from the death of the said John Earl St. Vincent.”

Mr. Chancellor PITT said, he hardly knew whether he ought to interrupt the proceedings of the Committee any longer. The learned gentleman who moved the amendment began by stating that it was improper to give away any money, and concluded with a proposition to make the grant of money larger than it was desired. This was money to be granted to support a title, and yet the amendment of the honourable gentleman tended to prolong the payment of the money after the title may have become extinct.

Mr. NICHOLLS spoke in explanation.

Sir F. BARING agreed with Mr. Jekyll, that there had been too much delay in bringing forward this pecuniary compensation to Earl St. Vincent, but agreed to the measure now before the Committee for both the gallant officers, and thought there was no distinction as to their merits—their achievements were equally serviceable to their country, and equally glorious. He thought it wise to allow a sum of 2,000*l.* a year to each of these illustrious officers, to support their rank.

Mr. Secretary DUNDAS answered the insinuation that had been thrown out, that Lord Duncan was promoted because he was a relation of his. He certainly was that relation, but he challenged any man to insinuate that he was on that account promoted or honoured. Lord Duncan had married, he said, a near and dear relation of his, but he was recommended to the Crown by his own conduct, and by that alone. He had known him almost as long as he had known any body, and he would venture to say that a more worthy man did not exist. This victory was not the only service he had rendered his country; he had been long known and revered in the service; he was beloved by every body, and yet until he went into the North Seas he never had the command of more than one ship. He applied to Mr. Dundas after the victory was obtained over the Dutch fleet, desiring he would do every thing in his power to dissuade His Majesty from calling him into a rank to which his fortune was not adequate, for that he had five daughters and three sons, and he did not wish to gratify his vanity at the expence of his family. But His Majesty, of his own mere motion, had determined to grant to him a Peerage; and as that was the case, it became necessary to grant him this pecuniary recompence to support the title. Mr. Dundas then confirmed the statement of the Chancellor of the Exchequer, relative to the circumstances of Earl St. Vincent not coming to their knowledge until within twenty-four hours of its being laid before Parliament, so that there was no delay in that respect.

Mr. PLUMER approved highly of the present grant to both the Admirals, and thought that the public money could not at any time be better employed than by giving a reasonable part of it to persons of such extraordinary merit. He wished, however, that something of the same kind should be granted to Vice Admiral Onslow, who deserved it as much as any man, for he had been forty years in the service, and always behaved bravely.

Mr. Chancellor PITT bore the most ample testimony of the merit of Admiral Onslow, but, observed, that if any thing was done to those who were second in command, the usual rule in these cases would be broken, and the number of persons who would have equal claims would be so great, that it would be next to impossible to provide for them all.

Mr. PLUMER was satisfied; but observed, that if illness had not prevented him, he would have attended the House on a former day, and expressed himself to the same effect as he had done now, and the answer would have prevented the Committee from hearing him to-night.

Sir W. DOBLEN said, that the House could not go to the extent which he believed His Majesty wished, and which he believed was the wish of the people. He wished to grant to these officers a lasting mark of public gratitude, but in the course of affairs the three lives might soon pass away, and then there might be a young Peer who had not enough to support his title. He would, therefore, suggest that instead of 2,000*l.* a year for three lives, it should be 3,000*l.* a year for a given number of years. That only 1,000*l.* a year should be paid to the holder of the title, and the rest to accumulate at compound interest until it came to a sum sufficient of itself to support the title. He thought this would be a good plan to be applied to all nobility out of their own estates.

Mr. Chancellor PITT did not approve of this plan in the present instance, for which he assigned some reasons.

The question upon the amendment being put, was negatived, and the original motion was put and carried, as was also that relative to Lord Duncan.

The House being resumed, the report was ordered to be received to-morrow.

The MASTER OF THE ROLLS moved that the reverend Charles Moss, Redemptary Prebend of St. Paul's, be requested to preach before the House at St. Magar's Church, on the 7th of March next, the day appointed by His Majesty for fast and humiliation.

Thursday, February 15.

The report of the Committee on His Majesty's two messages, relative to the Earl St. Vincent and Viscount Duncan, was received, the resolutions read, and agreed to *nem. con.*; and Mr. Chancellor Pitt, Mr. Secretary Dundas, and Mr. Rose, were appointed to bring in bills founded thereon.

On the order of the day for the third reading of the Supplementary-militia bill being moved,

Sir JOHN SINCLAIR objected to particular phrases in the preamble of the bill. The preamble began with stating, "Whereas *it is expedient to call out a certain portion of the Militia, &c.* while in former bills the terms always used were *"Whereas it may be expedient," &c.* This might appear a trifling difference, but it led him to ask, what authority there was for stating positively that *"it is expedient to call out a certain portion?"* If danger really existed, it would, he thought, be expedient to call out the whole: for if it was true that the enemy are making great preparations, ade-

quate exertions ought to be made to resist them. (He would therefore move, that the preamble of the bill do begin with the words, "That whereas it *may be expedient*."

Mr. Secretary DUNDAS observed, that the former act only gave a power to call out a particular part, whilst, by this bill, His Majesty would be empowered to call out such a portion as might be necessary. He did not, however, mean to oppose the amendment of the honourable Baronet, if in point of form it should be deemed necessary.

Mr. SPEAKER here remarked, that no motion could be made until the question before the House was disposed of.

The bill being read a third time, Mr. Secretary DUNDAS proposed certain clauses, which were agreed to.

Sir JOHN SINCLAIR then moved his amendment, which was adopted, and the bill was passed.

General WALPOLE rose to ask, whether the right honourable Secretary (Dundas) was yet able to give any information of any thing done for the relief of the Maroons?

Mr. Secretary DUNDAS replied, that the best means to obtain information on this subject would be by a motion for extracts of the correspondence between the Governor of Jamaica and the Secretary of State for the home department. And if the honourable Member would permit him, he would move accordingly. Mr. Dundas here moved for extracts of the correspondence between Sir John Wentworth and the Duke of Portland, in the months of May, June, July, and August, 1797, which were ordered.

General WALPOLE said, that as he had not heard a certain paper moved for, (a petition from the Maroons to Government in August, 1797,) he should beg leave to read part of a letter he had received, which contained the heads of it. The General here read a paper, which stated that the Maroons were ready to yield themselves sacrifices to the laws, if they had offended them; and were desirous that such of them as were taken with arms in their hands might be shot, if their wives and children should be permitted to remove to a climate where they could live.

Mr. Secretary DUNDAS said, that the paper alluded to by the honourable Member was among those he had moved for.

The order of the day for taking into consideration the reports of the Committee of Finance, which stood for Monday, was, on the motion of Mr. Chancellor Pitt, put off to Wednesday next.

Friday, February 16.

Mr. ROSE moved for leave to bring in a bill to exempt watch-cases, made of gold and silver, from the duty imposed by a former act on those metals.

Mr. BRAGGE moved, that the order of the day for taking into consideration the several petitions for and against the decision of the Committee appointed to examine the petitions complaining of an undue election for Tewkesbury, might be discharged; and he then moved, That those petitions presented against the same be taken into consideration on the 3d of May, the others on the 19th of April.

Mr. ROSE presented the bills, granting the Earl of St. Vincent and Viscount Duncan their respective annuities, which were read a first time, and ordered to be read a second time on Monday.

Mr. HOBHOUSE moved for an account of the value of British merchandize exported and imported from the 5th of January, 1796, to the 5th of July, 1797, and up to the 5th of January, 1798; and also of the extraordinary expences of the army, from the 25th of December, 1796, to the 25th of December, 1797, together with the expences not provided by Parliament; and an account of navy, victualling, and transport bills, for the same period.

HOUSE OF LORDS.

Monday, February 19.

The Duke of BEDFORD said, that immediately before the late recess he had given notice of his intention to make a motion for an address to His Majesty, praying him to remove his present Ministers; but their Lordships did not consider that motion so pressing as to induce them to postpone the intended adjournment. He now rose to give notice of his intention to bring forward that motion. For his own part, in the disposition which seemed at present to prevail with their Lordships, he did not perceive such probability of success as would have induced him again to trouble them with it, had he followed only his own judgement. Several of his friends, however, differed from him as to the expediency of bringing it forward; and it was in consequence of their desire that he now wished their Lordships to be summoned to take it into consideration.

With respect to the day to be appointed for the purpose, he had been informed by some with whom he had consulted, that it would not be convenient for them to attend for some time. He therefore should propose this day three weeks. If any other day, however, was deemed more convenient by their Lordships, he was ready to attend upon any other day, and state the reasons which induced him to make the motion.

Lord GRENVILLE said, it was not for him to decide what day the noble Duke should fix upon to make the motion of which he had given notice. He was glad to find, however, from the distant day which had been proposed, that even the noble Duke himself did not consider it of so pressing a nature as would have rendered it at all necessary for the House to put off their adjournment, the last time it had been announced. The House had been then sitting six weeks upon pressing business, and the noble Duke had not thought proper to attend the House, to bring forward that motion which he considered so pressing, but which he now thought might be put off without danger to the country. When the motion should be submitted to the House, he was ready to state the motives, and the only ones, which could induce His Majesty's Ministers, in the present momentous crisis, to retain the situations which they held, and to state the reasons which should induce the House, as far as they could, to exclude from the administration of public affairs men who professed principles, and avowed sentiments, which, if armed with power, could not fail to prove the ruin of the Constitution and prosperity to this Country.

The House was then ordered to be summoned for this day three weeks.

HOUSE OF COMMONS.

Monday, February 19.

The bills for settling and securing a certain annuity on the Earl of St. Vincent and on Viscount Duncan were read a second time, and ordered to be committed to-morrow.

Mr. SPEAKER acquainted the House, that the Lords had passed the Supplementary-militia bill; that they had made several amendments in it, to which they desired the concurrence of this House.

The House then resolved itself into a Committee of the whole

House, and the amendments made by their Lordships were severally put and agreed to.

Mr. ROSE moved that the House do resolve itself into a Committee, to consider of the propriety of repealing two acts imposing a certain duty on gold and silver plate manufactured into watch-cases, and thought it proper to observe, that the bill he meant to bring in had no connection with the petitions before the House for the repeal of the duty on clocks and watches. But as the tax produced but a trifling sum, and was stated to be injurious to the trade, the repeal of it, he expected, would prove beneficial to it.

Mr. WILBERFORCE BIRD would make no objection to the petition, as it seemed to be a voluntary contribution in aid of the trade; but had it interfered with the petitions before the House for the repeal of the duty on watches and clocks, he certainly would have opposed it.

After a few words from Mr. ROSE, it was then resolved in the Committee, that the duty on gold and silver plate manufactured into watch-cases do cease and determine.

Tuesday, February 20.

The House in a Committee on the Scotch distillery acts, Mr. ROSE moved, that it be the opinion of this Committee, that leave be given to bring in a bill to continue the present duties on Scotch distilleries. He signified that he should confine himself merely to the motion in the shape given; at the same time, as several papers and petitions were now before a Select Committee, appointed for the purpose of considering this matter, the result of their investigation should be the ground of any bill hereafter to be brought in, concerning the Scotch distilleries.

Mr. McDOWALL stated, that the gentlemen of Scotland differed very much with the honourable gentleman (Mr. Rose) relative to the effect of the Scotch distillery acts. In the month of December, no less than 19,000 gallons passed the Excise books; whereas at present, there appears in the same books not more than 5,000 gallons passed since that period; it was not ten days since he obtained this information from the Board of Excise in Scotland. And he farther signified, it was the uncertainty of the measures pursuing and to be pursued, concerning the Scotch distilleries, that caused this deficiency.

Mr. ROSE replied, that the investigation about to take place, and to which he first alluded, would not be delayed longer than to-morrow or the following day; and the report brought up on the

subject, should be the rule for determining the House as to what clauses should be introduced in the new bill.

Mr. WILBRAHAM BOOTLE moved, that the Committee for taking into consideration the Election Treating Act, be postponed to this day fortnight.

Mr. CHARLES DUNDAS said, that as many gentlemen would necessarily be attending their duty at the several assizes, he hoped it would be deferred to a more distant day.

Mr. TIERNEY observed, that a learned friend of his had several clauses to introduce; but still he judged it prudent only to submit these clauses, to have them printed, and submitted to the consideration of gentlemen, previous to the bill being brought in.

After a short conversation, it was settled, that the Committee should meet for the purpose merely of receiving these clauses this day fortnight.

Wednesday, February 21.

The House having resolved itself into a Committee of the whole House, to take into consideration the report of the Select Committee appointed in the last session of Parliament to examine into and state the total amount of the public debt, &c.

Mr. Chancellor PITT moved, that the papers presented by the Lords Commissioners of the Treasury be referred to the said Committee—which was agreed to. He then observed, that the report of the Select Committee formed the ground-work of several important motions which he intended then to submit to the consideration of the Committee. The matter contained in that report, and the information with which it abounded, had been of great utility in giving rise to measures of abolition, retrenchment, and regulation, in the various branches of the public service, and in the different financial offices of the country. The substance and spirit of it had been minutely attended to, and carefully followed up by the Commissioners of His Majesty's Treasury: and he was enabled to state, for the satisfaction of the Committee, that the regulations proposed to be adopted would be productive of the most salutary effects to the collection of the revenue, in point of beneficial saving and necessary dispatch. Many important documents had been prepared, and several printed papers, relative to the subjects investigated by the Select Committee, were at that moment before the House; while many others of no less moment were preparing, and would be shortly presented. He should therefore think it necessary to confine himself to-day to what was actually before the House. He would

therefore begin with the fourth report of the Select Committee, which related to the state of the general finance of the country. When the general finance was mentioned, the customs unquestionably offered themselves to consideration in a principal point of view; and with respect to that head, the suggestions afforded by the Committee were two in number. The chief was clearly, a confirmation of the measures already carried on by the Executive Government, and related to the extinction of useless offices. That system, so just and beneficial—just in its principle, and beneficial in its operation—had been constantly adhered to, and a greater reduction could not take place than that which was already effected or proposed to be carried into execution. But with a view of confirming the report, and giving vigour to the measures of the Executive Government, he should move, “That the Chairman be directed to move for leave to bring in a bill to abolish certain offices, and to regulate certain other offices, and to apply the fees arising therefrom towards the superannuated fund.” The abolition of fees in the customs formed, in his mind, a very great and most desirable object; yet, however advantageous it might appear on the first view, it was extremely doubtful whether a substitution would be found, proper and agreeable to the merchants. He had not minutely considered that subject, and was not therefore sufficiently satisfied to propose any thing with respect to altering the established mode, not meaning at the same time to have it understood that he relinquished it entirely. The other suggestion was highly important, and related to the customs, as it did in fact to every other department of the public service. He alluded to the number of holidays, which but too often prevented the necessary dispatch of business, and threw the public service in arrear. He should therefore move, “That the Chairman be directed to move the House, for leave to bring in a bill for the purpose of reducing the number of holidays kept in the public offices, and enforcing the personal attendance of persons holding offices in the public service.” It would be idle in him to expatiate on the vast utility arising to the country from the proper consolidation of Boards appointed to superintend and manage different branches of the revenue; and as it clearly appeared that the management of the salt revenue could be beneficially comprehended in the superintendence of another Board, he should, in a similar manner with his other motions, move for leave to bring in a bill, “to transfer the management of the salt duties to the Commissioners of Excise.” He also begged to direct the attention of the Committee to another instance in which the effect of consolidation, of the nature which he had already stated, would be advantageous to the

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public revenue. That instance respected the hawkers and pedlars, but he was not prepared then to bring it forward. He merely deferred, on the question of policy, any motion on that head, but wished to have it understood that he did not relinquish it, as he intended to transfer them to another Board. Dispatch in collecting the land-tax in Scotland had been long considered an object highly important to effect: and it was unnecessary for him to remark, that the collection of the assessed taxes rested upon the same ground. He should therefore move, "That the Chairman be directed to move the House for leave to bring in a bill to provide for the more speedy collection and remittance of the land-tax and the assessed taxes in Scotland."

Sir JOHN SINCLAIR wished to know from the right honourable gentleman, whether the Select Committee was to sit again?

Mr. Chancellor PITT replied, that as the honourable Baronet had not objected to any of the motions, if he had also suffered the business to proceed in a regular manner, he would have found that it was his design to have next moved for the revival of the Select Committee. He should therefore make that motion, and wished to add, that of many points which would come under discussion, few of them were such as required parliamentary regulation. He had already observed, that a great number of them had been carried into effect, and that many were under present consideration, but had not been yet reduced to any precise plan. When they could be all submitted to the discussion of the House, he would be extremely thankful to any gentleman that should come forward with any suggestion which might have escaped either the attention of the Select Committee, or of those who had investigated the various subjects which the report embraced. But he should sincerely hope, that an opportunity would be given to that Committee to state how far the measures which they had recommended had been carried into execution. Such a mode of proceeding was, in his opinion, the best and the most satisfactory on which the House could be enabled to judge of the nature and progress of the business. He should also beg leave to move, That the Chairman be directed to move the House for leave for the Committee of the whole House to sit again.

The motions made by the Chancellor of the Exchequer were progressively put by the Chairman, and agreed to; and the House being resumed, the report was brought up by Mr. Hobart, and leave was given to bring in bills pursuant to the respective objects of the motions.

On the question being put, for reviving the Select Committee appointed last session to examine and state the total amount of the public debt, &c.

Mr. WILBERFORCE observed, that the trust reposed in the Members of the Committee was of a most important nature; and as some persons had seceded from their duties in that House, he conceived it improper that any person should be continued a Member of it who did not attend his parliamentary duty, and was consequently incapable of acquitting himself of the task imposed upon him by becoming one of the Select Committee. This observation he felt it incumbent upon him to throw out for the consideration of gentlemen.

Mr. Chancellor PITT said, that if a sufficient number of Members did not attend the Select Committee, it would be competent for the House to appoint others. But to adopt that mode of proceeding now, would be premature. It was utterly impossible for any man, consistently with his duty as a representative of the people, to make a declaration of his intention to secede from that House. But if the observation applied to any particular person in the Committee, he could say that no declaration of secession had been made in the House by that person, nor had it been made anywhere else, as he was led to understand. There were some gentlemen in the Committee, whose military avocations might prevent their attendance, but it would be always competent for the House to appoint others.

The question for reviving the Select Committee of Finance was then agreed to, with Mr. Wilberforce's dissenting voice.

The House went into a Committee of Supply, Mr. Hobart in the chair.

Mr. Chancellor PITT began with observing, that he had some days ago given notice of his intention to move for a farther aid to His Majesty towards supplying the current expences of the year. He had then suggested, that both a loan and an issue of Exchequer bills might be deemed necessary for this purpose: but he now meant to confine himself to the issue of Exchequer bills only.

Of these, he should only propose the same sum as was voted last session. This was three millions. With respect to the loan, he had to remark, that it appeared to him there were various circumstances in the present state of the country, which made it desirable to ascertain the best mode of arranging the plan of finance. He should therefore, not think it imprudent to postpone the loan for some weeks, persuaded as he was that the farther continuance of delay might make the terms more liberal. Already the spirit of

the country had manifested itself in the eagerness with which all classes of men came forward to provide for its security, by contributing to its defence. There never was a period when more zeal characterized a people in the pursuit of a great object. Every day abounded in renewed demonstrations of the attachment of the people to the Constitution and the form of their Government. Every day men contribute liberally to lighten the public burden, and put the nation in a condition to defend herself. It was his wish to afford the people an opportunity of contributing still farther, and he was sure they would do so. And when he was in possession of the full knowledge of the sums subscribed, he should be able to judge accurately how far it would be necessary to change his scheme of finance, and to what extent the supplies of the year would be affected by their amount. These also would be fit topics for the consideration of the Committee of Ways and Means. From all these views of the subject, therefore, he had no doubt but gentlemen would concur with him in opinion, that it is at least prudent to delay the loan. For the convenience of individuals, Exchequer bills may be issued at short periods, in small portions, and payments by instalments of the consolidated fund or taxes. He concluded with moving, "That it is the opinion of this Committee, that towards raising a supply to His Majesty, 3,000,000*l.* should be issued in Exchequer bills."

Sir JOHN SINCLAIR found it difficult to understand the right honourable gentleman. He had considered much the state of public credit, and he thought issuing such quantities of paper would be attended with very serious consequences, if any circumstances should happen to occasion a scarcity of money. Formerly it had been the established custom, that the Minister would come down to the House with the statement of the income and expenditure, and from this to reason concerning what ought to be the scheme of finance. It was impossible in any other way to obtain a distinct idea of the state of the finances. The amount of the expenses could never be known, and the revenue produced by the taxes imposed on the people was as little to be ascertained. In consequence of this it was that our finances came into greater confusion than they had ever been in at any one period since the Revolution. The delay of a few weeks, as proposed by the right honourable gentleman, appeared to him little calculated to better the stocks, and for these reasons he should object to the resolutions.

Mr. Chancellor PITT replied, that there never had been a time when the financial system was, as at present, in a situation to render it accessible to all capacities. Former Ministers considered

classified almost every matter of finance in the statement of Ways and Means: but it had been his study, and he believed he had succeeded in it, to disembarraiss not only the Ways and Means, but every other branch of finance, from all technical difficulties. He admitted that it had been usual to make such a statement as that alluded to by the honourable Baronet only once in the course of the year: but was it ever known that the loan, the growing produce of the consolidated fund, the expenditure, the produce of the taxes—that, in fine, every thing belonging to the financial operations of the year, were stated on the same day; The frequency of explanations in the course of the session had been much complained of; and Mr. Pitt was led from this to suppose, that it was in consequence of the financial system being so often and fully explained, that the honourable Baronet did not understand it.

Sir JOHN SINCLAIR observed, that he understood more from one statement of the Chancellor of the Exchequer, than repeated budgets.

The resolution being put and agreed to, the House was resumed, and the report ordered to be received to-morrow.

Thursday, February 22.

Mr. Secretary DUNDAS moved for leave to bring in a bill to give a farther time to put into execution an act passed in the present session, for enabling His Majesty to call out a certain portion of the Supplementary Militia. The object of this bill would be, to extend the time from the 16th of February, as it stood in the act already passed, to the 10th of March. Leave was given. And the bill being afterwards brought up, was read a first and second time, committed, and the report afterwards received.

Mr. MANNING said, he would withdraw the notice he had given for the production of a list of the names that were entered in the books for receiving voluntary subscriptions at the Bank: because, on account of the spirit that prevailed universally through all parts of the country, he conceived it would be invidious to make any comparisons between the exertions of one set of people and another.

Mr. THOMAS JONES (Member for Denbigh) rose to take notice of the great danger this country might be exposed to, in the case of an invasion, from the great number of French emigrants that were still suffered to remain in it. He said he was borne out by incontestable facts in asserting, that many of those persons were highly disaffected to our Government; with the exception, how-

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every of some few individuals, who still retained the honour and the principles of Old France. But of several of those emigrants who were still living under the protection of this Government, he had heard stories that would make one's hair stand on end. He wished, therefore, to know, whether His Majesty's Ministers had received any information concerning such persons, and had in consequence determined to send all away from the kingdom, except those whom they would be answerable for themselves. If no such measures had been taken, it was his intention to bring forward a motion to that effect. He had conversed with all ranks of people, both rich and poor; and the general voice of the nation was with him in saying, that it was dangerous to suffer these persons to continue in the country.

Mr. Secretary DUNDAS said, that a motion had been made last session concerning emigrants, founded on an idea that there were more of them in the country than was consistent with its security. An inquiry being consequently set on foot by order of Government, it was found that the number of those persons was not near so great as had been supposed. With respect to what had fallen from the honourable gentleman, he believed it was the sentiment of many people in this country, who had conceived a degree of alarm at the idea of the French emigrants in this country entertaining notions hostile to the Government. But the honourable gentleman must be aware that it was a subject on which it was impossible for Ministers to obtain more than a general knowledge. If, however, he was acquainted with any facts upon which an investigation could be set on foot, if he believed that such things as he stated from rumour did really exist, it was his duty to communicate them to the Executive Government, whose vigilance would be immediately exerted to come to a knowledge of the persons concerned in them. He did not wish to hold the honourable gentleman responsible for proving any of his statements; but let him throw out his suggestions to Ministers, who would immediately put them in a proper train of inquiry; and any emigrant who might become an object of suspicion, would be immediately sent out of the country under the Alien Act. He must, however, observe, that the Executive Government had hitherto been remarkably watchful of the conduct of foreigners, many of whom had been ordered out of the kingdom. But the honourable gentleman must perceive, that to send away every man who happened to be an emigrant, would be to sacrifice unnecessarily the lives of numbers who came hither for protection.

Mr. JONES expressed himself satisfied with this explanation.

Mr. BAKER said, he rose to make some observations on a subject, which he would follow up by moving for certain papers. The common enemy had availed themselves of the grossest misrepresentations in charging this country with inhumanity in the treatment of prisoners of war. He was happy to hear these reports contradicted in a most respectable quarter. The Mayor of Liverpool had made it his business to inquire into the situation of prisoners in that place; and after the clearest investigation, it was found that the grossest falsehoods had gone abroad concerning the manner in which they had been treated. It would be highly beneficial to the country, and essential to its character, to have this matter cleared up, which he was convinced the papers he intended to move for would do effectually: and he entertained no doubt but that, when the subject could be sufficiently investigated, it would appear that the conduct of Government towards prisoners, during the present war, was humane and liberal beyond what it had ever been in former periods, and that they were infinitely better treated now than in any former war. He would therefore move, "That there be laid before the House an account of the proceedings of the Board of Admiralty, of the Transport Board, and of the Sick and Hurt Office, in respect to the treatment of prisoners of war."

Mr. ROSE said, it was with particular pleasure he rose to second the motion, which he was very glad the honourable gentleman had brought forward; because nothing would so much contribute to satisfy this country, and all Europe, concerning the gross misrepresentations made by the enemy, as to have all the documents on the subject laid before the House. He would also add another motion, "That there be laid before the House an account of the expences incurred in maintaining prisoners of war, distinguishing the expences of each year; together with an account of the daily and weekly allowance to each prisoner."

Mr. Secretary DUNDAS was happy to hear the motion made by his honourable friend, who deserved the thanks of the House for bringing the subject forward. From what he himself knew in the office to which he belonged, he could say, that the accounts circulated concerning the treatment of French prisoners in this country, were the grossest misrepresentations that could be conceived. That the Directory should propagate reports of that kind, did not at all surprise him. But he confessed it was with perfect astonishment he saw these accounts industriously copied from the French into the English papers. He had thought that, however violent these newspapers might have been in their party principles, they would not have endeavoured to fix upon the people of England that character

of inhumanity which their most inveterate enemies would not attribute to them; nor that they would have availed themselves of the liberty of the Press as the means of promoting such foul calumnies. He was, however, happy to think, that in consequence of the present motion, gentlemen would be enabled to see the whole of the correspondence and documents, and by that means learn whether any greater severity was used towards prisoners in the present, than in former wars. And if there was any difference in the treatment latterly towards these prisoners, it arose from the obstinacy of the French Governors in refusing to fulfil their engagements, notwithstanding the repeated remonstrances of our Government. This conduct obliged Government to have recourse to certain retrenchments with regard to the French prisoners; and it was also necessary to do so in justice to the English prisoners of war in France, and by way of retaliation for the bad treatment they received. The House would be able to see, from the papers that should be produced, in what respect any severity had been used; and for his part he would be perfectly ready to stand or fall with any verdict which the Public should think proper to give on this subject.

The motions were agreed to *nem. con.*

Lord MALDEN rose to state some facts which came within his knowledge on the subject. At the time his regiment was quartered at Bristol, the allowance given to the French prisoners was so great, that the soldiers chiefly lived on the superfluous provisions which they used to purchase from them. At another time he saw some French prisoners landed at Deal, for whom no provision could be immediately made, but every thing that could be administered to their relief was furnished them.

Mr. HUSKISSON moved, "That there be laid before the House an account of the ration allowed daily since the first of the present month, by the French agent for prisoners of war in this country, and an account of the ration allowed to the English prisoners of war in France, together with a copy of the instructions given to Captain Coates as to the regulations of English prisoners in France," which was ordered.

The SOLICITOR GENERAL gave notice, that he would, on Monday next, move for leave to bring in a bill to prevent the Government of the United Provinces from adopting any means of drawing resources from this country, either by loans, or by receiving money due to them from persons in this country. The bill would, however, be subject to those licences which would prevent its having any injurious effect on the commerce of the country.

Mr. ROSE brought up bills pursuant to the resolutions voted yesterday in the Committee of the whole House; one to abolish certain places, and another to reduce holidays at the Custom-house; which were read a first time, and ordered to be read a second time on Monday next.

Friday, February 23.

The Sheriffs of London presented a petition from the Corporation of the city of London, stating that the price of bread, at present, was proportionably greater than the price of grain, which they considered to be owing to the scarcity of mills, and to certain obstructions to the supply of the London markets. The petitioners therefore prayed that some remedy might be adopted to do away this evil. They presented another petition, praying for a bill to remove the many insurmountable difficulties that existed in the city of London, as to the ready collection of small debts. A third petition was then presented, stating the many inconveniences that arose to the trade of the city from the circuitous manner of ships coming round the Isle of Dogs, and praying that some means might be adopted for the improvement of the port of London.

Mr. HUSKISSON rose, and said, an honourable gentleman had yesterday moved that a number of papers, relative to the treatment of French prisoners in this country, should be laid before the House. Although the production of these papers would be perfectly sufficient to confute the scandalous calumnies and misrepresentations circulated in France upon the subject, and encouraged by those here, who, apparently, were leagued with the enemy, in common cause; yet they might not be sufficient upon that enlarged scale of inquiry which the House seemed disposed to adopt. It was, therefore, desirable that the House should be possessed of every information, not only to prove the falsehood of the statements which had been propagated, but to elucidate the whole of the circumstances respecting the conduct of the French Government and this Country towards their prisoners of war. Very extraordinary transactions, indeed, had taken place in France relative to some of our prisoners—transactions which must excite indignation in every British mind that considered the circumstances to which he alluded, either in themselves, or as affecting the individual who was the object of them. In this House much had been said of the cruel and inhuman captivity which M. La Fayette had endured. M. La Fayette certainly was not a man who possessed any peculiar claims to the sympathy or the assistance of Britons; his conduct in America,

whatever might be the nature of that contest, was not calculated to win upon British minds ; yet there were men here who considered La Fayette's case as deserving the particular interference of Parliament. What would these men then say to the situation of their own countryman, a gallant, meritorious officer, Captain Sir Sydney Smith, immured in one of the dungeons of a common prison in Paris, the object of every species of cruelty, oppression, insult, and contumely ? Had not a British officer, distinguished by the activity and enterprize of his service in the cause of his country, some claim to the compassionate feelings, some claim to the humane interference of those who had been so forward in exhibiting to detestation the sufferings of a man who had no title to British gratitude ? But if the merit which he possessed was not of a kind to interest their humanity, or to call forth their good offices, it could not fail to interest those who thought more highly of his services. That the whole of the subject respecting the treatment of French prisoners might be laid before the Public, that the world might be enabled to judge of the scandalous arts to which the French Government was obliged to resort to delude the people of France, and to mislead their passions, that the whole of the conduct of the two countries to their respective prisoners might be known, he should now move, " That there be laid before the House copies of the correspondence between the Transport Board and the French Government relative to Captain Sir Sydney Smith, and in general relative to the exchange of prisoners between the two countries.

Captain BERKELEY said, he rose with the greatest satisfaction to second the motion. The honourable gentleman had alluded to the case of M. La Fayette. He regretted very much that certain gentlemen, who had thought the case of La Fayette worthy to call forth their humanity and their good offices, were not now in the House, because their abilities could not fail to set in the most striking light the cruel treatment which Sir Sydney Smith endured, if their humanity could at all be roused by the unworthy treatment which a British officer received. The cruelties which Sir Sydney Smith experienced were almost beyond endurance. He hoped that the absence of the gentlemen to whom he alluded was from the shame and contrition which they felt at the arguments they had so often used in this House, now, when they found that their *clients*, in every instance, had failed them, and given the lie direct to every thing which for these five years they had said in their favour.

Mr. WILBERFORCE said, he rose only to express his concurrence in the motion, and his approbation of laying before the House the whole of the case, in order completely to remove the calumnies

which had been circulated against this country, and to do justice to our national character, which had been aspersed. He had been one of those who joined in regretting the treatment which M. La Fayette had received, because he considered it as one of the happiest circumstances in the state of modern society that the horrors of war were mitigated, and not extended, as formerly, to every part of the inhabitants of the countries that were at war. Now it was understood that war was to be confined to the armed partizans on both sides, and not extended to those who were not engaged in the contest. For that reason he lamented a contrary example, as it might lead to the introduction of those practices which were now exploded, or furnish the bad passions of men with justification of the severities which they might be disposed to inflict. He did not imagine, however, that to any such example was to be imputed the cruel treatment which the gallant and meritorious Sir Sidney Smith had received. He was deeply concerned that the principles of war, as now understood, were abandoned in the mode of severity and rigour with which he had been treated. With respect to the motion he had himself intended to make, the necessity of it was superseded by the motion made by another honourable gentleman yesterday. He was glad that it had been made, because he was confident, from what he had been at pains to learn upon the subject, that whatever might have been the conduct of the enemy, the conduct of this country to the prisoners of war had been consistent with that humanity for which it had ever been distinguished, and that no provocation had ever hurried us into an imitation of those unworthy severities which the French Government had practised.

Colonel STANLEY said that there were 6,000 French prisoners at Plymouth; and as he had been several months there, he was able to say that there was not the least foundation for the statements circulated concerning the bad treatment of French prisoners. They were attended by their own surgeons, and, when necessary, by ours. They had plenty of money among them; for they had several billiard-tables; and they seemed to be in good spirits, for they acted a play once a week.

The motion was then agreed to.

Mr. Alderman LUSHINGTON presented a petition from the Master, Wardens, and Court of Assistants of the Worshipful Company of Clock and Watchmakers of the city of London, stating the loss which that trade had sustained by the last duty upon clocks, and praying for its repeal.

He presented another petition from the Ship-owners of London, stating the hardships to which they were exposed as carriers of goods,

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in consequence of a late decision upon the extent of their liability for losses, and praying that a bill may be brought in to relieve them.

Monday, February 26.

The SOLICITOR GENERAL observed, that on a former day he had given notice of his intention to move for leave to bring in a bill for the purpose of preventing persons residing in this country from advancing money on account of debts owing to the United Provinces during the war, without licence. Considering the change which Holland had experienced in her internal politics, and the relations which at one time connected her with the rest of Europe, it must be obvious to gentlemen that something ought to be done to prevent her Government from deriving resources from this country. Of this measure the policy was, he felt, so apparent, that he did not think it necessary to detail all the circumstances connected with it. He should therefore simply move, "That leave be given to bring in a bill to prevent persons residing in or belonging to Great Britain from advancing debts or purchasing bills of exchange owing to the United Provinces, or bodies politic or corporate, or to any individual within those provinces, during the war, without a licence for the same."

Tuesday, February 27.

Mr. Alderman LUSHINGTON moved the reading of the acts of the 13th and 14th of His Majesty, relative to turnpike roads, waggons, tolls, &c. This being done, he observed, that he had made a motion last year for a new bill upon this subject, which he considered as essentially necessary for the convenience of persons who paid toll at the turnpikes near London. It was, therefore, his intention to renew the same proceedings; and he would accordingly move for a Committee to consider of the said acts, so far as they related to the payment of tolls for weighing-engines at turnpike gates, and to the number of horses used in drawing waggons on turnpike roads.

Sir JOHN SINCLAIR wished that the Committee might not be confined to one single object, but be enabled to extend its inquiries to all roads throughout the kingdom.

Mr. MAINWARING said, that the proposed measure was only intended to accommodate the metropolis, and to remove certain hardships which gardeners, and other persons bringing their goods to

town, laboured under, on account of the heavy and unequal duty they had to pay.

Mr. R. P. CAREW and Sir W. PULTENEY were for extending the investigation of the Committee to every kind of inquiry which the bills to be considered might give rise to.

Mr. TIERNEY wished that nothing else might be attended to but what concerned the accommodation of the metropolis, which required a separate consideration.

After some conversation, it was agreed that the Committee should extend its inquiry to the whole of the acts; and, with that amendment, the motion was agreed to.

Viscount BELGRAVE moved the order of the day for the commitment of the bill for explaining the Election Treating Act.

Mr. SIMEON said, it was not then in his power to bring forward the resolutions of which he had given notice.

Mr. TIERNEY wished to know if the honourable gentleman intended to bring them forward at all, because if he did not, he (Mr. Tierney) would take that business on himself.

Mr. SIMEON said, that if the Committee was put off for a little time, he should bring forward his resolutions.

Viscount BELGRAVE then agreed to discharge the order for a week longer.

Mr. TIERNEY wished that those resolutions might be introduced sooner, and that the bill might then be recommitted.

Mr. Chancellor PITT conceived that it was very necessary to have the laws in question fully explained; and therefore thought it would require some length of time to consider of a bill that went to make so material an alteration as the present. The honourable gentleman, however, might bring forward his resolutions as soon as he pleased; and then let the farther consideration of the bill so amended be put off for a longer period.

The bill then, with Mr. Simeon's approbation, was ordered to be committed to-morrow.

Wednesday, February 28.

The House went into a Committee on the bill for amending and explaining the Election Treating Act of William III.

Mr. S. SMITH in the chair.

Mr. SIMEON stated the clauses which he yesterday had expressed his intention to bring forward. It would be for gentlemen to adopt or reject them, after they had considered their tendency, and this might be distinctly and generally understood. If the Com-

mittee should agree to his bringing them up, he hoped they would be printed. His object was briefly to make the law of elections known to the electors, to people engaged in the conducting of elections, and to Members of Parliament; and he believed this could only be effectually done by declaring what the law ought to be. He next brought up several clauses, which were as follow :

“ That between the time of issuing an election writ, and the return being made to Parliament, no elector is to receive from any candidate, or persons employed by him, either meat or drink; and any carriages or other conveyances used by the electors must be paid for, not by the candidate, or any other person connected with the election, but by the voters, who are to receive no money for loss of time; and the fee to enable a person to acquire the right of voting must, in all cases, be paid by the person applying for it. That the vote of persons violating the above clause in any of its provisions, shall be null and void.”

The MASTER OF THE ROLLS here remarked, that as he took it for granted the clauses were merely proposed to be printed and reconsidered, he would not then make any observations upon them.

Mr. SIMEON then brought up a clause, which stated,

“ That candidates who should be proved guilty of using any of the means forbidden in the first clause, should be considered incapable of being elected for the place for which they stood, or for any other place in that Parliament, or during the term of six years.”

“ That it shall be lawful for candidates to supply with meat and drink, and pay the expences of a certain number of the persons serving on Committees, notwithstanding that they may be voters. The number of voters on a Committee for a county election to be twelve, and for a borough six.”

“ That an oath shall be administered to each voter at the time of polling, agreeably to the first clause.”

Viscount BELGRAVE brought up two clauses, purporting,

“ That during the time of an election, no candidate or his agent should give to the electors ribbands, or any other badge of distinction.”

“ That the election of any Member returned to Parliament is liable to be questioned on the ground of having on former elections infringed the act of William III. ; which disqualification is to extend alike to the unsuccessful candidate during the term of six years.”

The House being resumed, the report was ordered to be taken into consideration on Tuesday the 27th of March next; in the mean time to be printed with the amendments.

Thursday, March 1.

Mr. GRANT presented a petition from the Farmers' Society of the county of Banff, in Scotland, stating the losses sustained by farmers in consequence of the low price of corn, which they conceived to be owing to the importation of foreign grain. They prayed that means might be adopted to prevent the same; and also, that no additional duties might be laid on distilleries.

Mr. Alderman LUSHINGTON brought up the report of the Committee, to whom was referred a petition from certain ship-owners, praying for relief from responsibility; and obtained leave to bring in a bill to that effect.

HOUSE OF LORDS.

Friday, March 2.

On the motion for the second reading of the bill for granting a divorce between Mr. Esten and his wife,

Lord AUCKLAND professed himself anxious for calling the attention of their Lordships to the circumstances under which the present application was made: they were circumstances which, in his opinion, deserved a very serious and minute inquiry, as they carried with them very strong suspicions of a collusion between the parties. The plaintiff was married in the year 1784. Some years after, he fled from the country, in order to elude the pursuit of his creditors, leaving his wife under a dubious kind of protection at the Dublin theatre, and under articles of separation between them. They continued thus, nor was there any thing heard of his complaint till Hilary Term 1797, when the plaintiff alleged that she had been living six years in a state of adultery. Here was, therefore, every reason to believe the existence of a collusion between the parties, to which the justice of the House would surely lend no countenance. Indeed, so revolting was the question in its very aspect, that he doubted whether an application of so flagrant a nature would even meet with the approbation of the Municipality of Paris. [A cry of "Hear! Hear!"] This observation, he was

happy to find, had caught the attention of a reverend Prelate (the Bishop of Rochester); and he presumed to hope it would not be coldly listened to by the sincerer friends of Morality. In this question the cause of Morality was very deeply involved; and it highly favoured of those principles which the French Moralists were so industrious to propagate: and to him the introduction of such principles was a subject of much more anxious alarm, than all the dangers that hung over us from their threatened invasion; and in his mind it was of the most serious importance that this House should resist them, whatsoever shape they might assume. He was not altogether certain whether the forms of the House would allow him to oppose the introduction of Counsel; but, should they permit Counsel to be heard, it was his intention afterwards to move for the rejection of the bill.

The Duke of ATHOL perfectly coincided in the sentiments just delivered by the noble Lord; and if he had any thing farther to observe, it would be to oppose the introduction of Counsel, so strongly did his mind revolt at the manner and nature of the application. Such a determination on the part of their Lordships would strongly mark their opinion of the case, and operate with the salutary force of a striking example.

The LORD CHANCELLOR observed, that whatever might be their Lordships' opinion of the case, and whatever points of morality it was likely to affect, yet it would be in this, as well as in every other case, the regular course of proceeding to hear Counsel upon a petition, and it afterwards remained with their Lordships to adopt such a decision as in their wisdom and justice they should deem meet.

The Bishop of DURHAM said, that were it not for the deference he felt for the high authority of the learned Lord, he would have been disposed, in the first instance, to oppose any farther proceeding in the case, and to oppose the introduction of Counsel. A remark made by a noble Lord (Auckland), was undoubtedly of a nature to arrest the attention of the House, viz. the evil that must attend the introduction of French morality into these kingdoms. The French rulers, while they despaired of making any impression on us by the force of arms, attempted a more subtle and alarming warfare, by endeavouring to enforce the influence of their example, in order to taint and undermine the morals of our ingenuous youth. They sent amongst us a number of female dancers, who, by the allurements of the most indecent attitudes, and most wanton theatrical exhibitions, succeeded but too effectually in loosening and corrupting the moral feelings of the people; and indeed, if common

report might be relied upon, the indecency of those appearances far out-shamed any thing of a similar nature that had ever been exhibited—he would not say, on any Christian theatre, but even upon the more licentious theatres of Athens and of Rome. If their Lordships did but seriously attend to the sad consequences that must result from the exhibition of such spectacles before the eyes of their wives and daughters, while they also felt that it was now in their power to apply the remedy, they would doubtless feel the necessity of arresting *in limine*, not on the progress of such scandalous immorality, but also of preventing it for the future; and indeed, unless an immediate stop were put to it, the inevitable consequence must be, that the malignant influence of such contaminating example must finally corrupt both sexes, and their Lordships' time and sittings would henceforward be wholly engrossed by cases of divorce. Twenty years had now elapsed since he had made a fruitless effort to check the growth of divorces. In this House he had indeed been successful; his endeavours, however, had been frustrated in another quarter. But the evil has since increased to such an alarming depravity, that, notwithstanding the influence of the learned Lord who presides over that House with so much honour to himself and so much benefit to his country, and in spite of the well-known and truly meritorious exertions of another learned Lord (Kenyon) to check the growth of this particular species of immorality, its progress and corrupting influence still appeared to be wholly undiminished. Such, therefore, was his conviction of the necessity of applying some effectual remedy to this evil, that, should no noble or learned Lord who was abler in ability, or higher in consideration and authority, than himself, undertake the task, however unequal he should prove to its performance, he would assuredly take the first opportunity of moving, That an humble address be presented to His Majesty, praying that His Majesty would be graciously pleased to prohibit the exhibition of those indecent spectacles, and to order those who performed in them to be sent out of the country.

Mr. Dallas then appeared as Counsel for Mr. Esten, and stated the case.

Evidence was called to prove the marriage, the adultery, &c. and the reluctance with which Mr. Esten had subscribed the articles of separation; and his letters were produced to prove his intention of re-uniting himself to his wife on his return from St. Domingo, previous to his knowledge of her misconduct.

The House being resumed,

The LORD CHANCELLOR said, that before going into the Committee, a noble Duke had expressed himself in strong language

against the present case, but, from the evidence which had since appeared, in terms not of too strong disapprobation, the articles of separation formed an insuperable bar to any divorce, and the circumstances of collusion which appeared in the case rendered it the duty of the House to reject the application. On the motion for the second reading of the bill, therefore, he moved their Lordships that it be rejected, when it was accordingly thrown out.

The LORD CHANCELLOR again rose and said, that he was glad a reverend Prelate had expressed his intention to bring forward some measure to prevent the frequency of applications for divorce, and he hoped he would persevere in his design. He hoped, too, that what the reverend Prelate had said would certainly have its weight. Something, certainly, was necessary to be done by their Lordships, as guardians of the public manners, to check the number of cases in which they were called upon to give their sanction to divorces. It was well known that divorce bills were now considered as little more than mere matters of form. It was notorious that cases occurred in which the grossest collusion existed between parties to procure these bills; and though this collusion was flagrant to the world, their Lordships, from the proof being perhaps, from the way the case was managed, unattainable, were compelled not to see what was so palpable out of the House. This gross and scandalous abuse required to be remedied. Though some more extensive measure might perhaps be necessary to go to the root of the evil, something might be done by their Lordships in the way of regulation. It was a difficult matter to specify, with any degree of accuracy, in a legislative measure, how such a body as their Lordships should act in every particular case of the kind that came before them; but there were some general rules which might precede the consideration of every case, and with which parties coming before them might be obliged to comply. He should suggest, therefore, in the first place, that every party presenting a petition to their Lordships for a divorce, should be required to lay on the table, at the same time, a copy of the proceedings in the other Courts, in order that it might in some degree be known how the cause had been conducted, and whether there were any circumstances of collusion. It might likewise be proper to call upon the party presenting a petition, to make oath to the truth of the facts set forth in it. If a man was acting fairly and honestly, it could be no hardship to call upon him to prove the truth of the assertion by an oath; and the House would be authorised to refuse the bill, unless the condition which they required was observed. Though he was not at present prepared to say what effect articles of separation ought to have in an application

for divorce, it certainly was proper that their Lordships should know, and be able to weigh, the importance they would attach to the circumstance of the adultery being committed in a state of separation or of cohabitation. He would suggest, therefore, that parties should be called upon to state this point distinctly in the petition. These observations he threw out with a view to remedy, to a certain extent, the abuse complained of. He did not wish their Lordships to proceed to decide upon them with their minds impressed by the extraordinary circumstances of such an unfavourable case as they had just heard. He intended to reduce his suggestions into the form of resolutions, which should be laid on the table, and on some future day taken into consideration. The resolutions should be ready by Monday; and in the course of eight or ten days their Lordships would have time to consider them, and might afterwards be summoned for their discussion.

HOUSE OF COMMONS.

Friday, March 2.

Mr. WILBERFORCE rose to make a motion, of which he had given notice a few days ago. The object of it he would briefly explain. It was, he said, well known, that vices every day acquired dominion over minds unawed by authority, and unchecked by salutary restraints. The object of his motion was to strengthen the hands of Magistrates, which, at this period, he thought more than ever necessary. This could only be done by rendering their power more clear, and subjecting the counties to the payment of expences of actions for misdemeanors. It would not be intimated that any danger would arise to the community from the power of the Magistrate being increased; and he thought it needless to take up the time of the House unnecessarily, to explain the advantages the country derived from the active vigilance of its Magistrates. A more useful body of men he believed, was not to be found: they stood between the Legislature and the execution of the laws—were the protectors of persons and property, and often tended to conciliate the minds of the people to laws made by the Legislature. He wished to bring in a bill of as general a nature as possible, that honourable gentlemen might have an opportunity of making such alterations in it as they might wish, and full time would also be afforded them of exercising their judgements. His honourable colleague and himself

had been able to collect generally the sentiments of the Magistrates of the united kingdoms. Having made these general observations, he had no doubt but it was the intention of the House to give support to the Magistrates, and would therefore simply move, "That leave be given to bring in a bill to empower certain courts to order expences of actions of misdemeanors to be paid out of the county-stock."

Mr. MAINWARING observed the extreme reluctance with which he rose to oppose any motion made by the honourable gentleman, who never proposed any thing but what was evidently intended to benefit the community. But he believed the present motion was not his own. It must have been founded on the representations of interested individuals. Had the honourable gentleman considered the subject of his motion, he would have known that a bill of the same nature was brought in some time ago, and had been amply discussed; but the House had not thought fit to adopt it. He therefore expected to find the reasons stated why the House ought not to reject the present motion. The gentleman who advised the honourable Member to bring this matter forward now, had sent letters to the different counties; and Mr. Mainwaring himself, as a person officially interested, received one of these letters, the proposals in which, after being very fully considered at the quarter sessions, were pronounced unnecessary and improper. This decision was founded on the notorious incapacity of the county to bear any farther assessment, and that the persons principally liable to the rates were those who could least bear them. Under all these circumstances, he should deem it his duty to oppose the bill whenever it was brought in.

The Honourable HENRY LASCELLES observed, that, by a late verdict of the Court of King's Bench, Magistrates were placed in a new situation. Formerly their expences were awarded to be paid by the county, but now they must pay their expences themselves. He should therefore support the motion.

Mr. ROSE concurred in these sentiments.

Mr. MAINWARING contended, that the act of Parliament respecting the power of Magistrates was clear, and expressly prohibitory of the payment of expences out of the county rates.

Mr. BUXTON stated, that Magistrates were not safe in the execution of their office. He was a Magistrate; and though a violent mob recently assembled in his county, which had endangered his life, it had fallen to him to pay the expences of prosecuting the offenders. Thus, when Magistrates, appointed by the law, are endangered for the execution of the laws, they must pay the expences

attending the correction of crimes, and sit down with empty purses.

The question was put, and leave granted to bring in the bill.

HOUSE OF LORDS.

Monday, March 5.

A petition was presented to their Lordships on behalf of a Mr. Gilchrist, in Scotland, to prevent the sale of an estate, pursuant to an interlocutor of the Court of Session, which order was affirmed by their Lordships.

The LORD CHANCELLOR said, that this petition came before their Lordships under circumstances of a peculiar kind. This petition was obviously for the delay of justice; this was the fifth, if not the sixth appeal that had been presented upon this very subject; the estate, which was the object of it, was ordered to be set up for sale in the course of the next week. Under such circumstances it was impossible for their Lordships, consistently with their love of justice, to continue the order for the respondents' answer to it; and therefore he proposed, "That the order for the respondents' answer be discharged, and that it be referred to a Committee of their Lordships on this day fortnight, to inquire into the propriety of preferring this petition, without prejudice to the Commissioners proceeding to the sale of the estate in question;" which was ordered.

The Lord Chancellor then said, that this petition was signed by two advocates of respectability in Scotland, and out of tenderness to them he would not mention their names; but he could not help expressing a hope that gentlemen at the bar in Scotland would in future abstain from signing petitions which they knew not to be for the purposes of justice, but merely for delay; for they were bound to know the merits of what they signed. If they paid no attention to this suggestion, their Lordships must proceed in the same way towards these gentlemen as the courts of law did against gentlemen of the bar when they signed improper pleas.

HOUSE OF COMMONS.

Monday, March 5.

General WALPOLE moved an address to His Majesty, praying that the petition from the Maroons, dated in the month of June last, from Halifax, should be laid before that House.

Mr. Secretary DUNDAS said, that there was no such paper in existence. The motion, in his opinion, must refer to an inclosure, dated the 2d of June last, which was already before the House.

General WALPOLE said, that this was a most extraordinary assertion, as he had himself presented the petition in question to the Duke of Portland, to be forwarded to His Majesty, and he now held a copy of the paper in his hand.

Mr. Chancellor PITT observed, that the paper in question should be identified, by stating its precise date and purpose.

Mr. TIERNEY replied, that there was no question whatever on the subject. A petition had certainly been presented; and whatever confusion may arise from splitting the offices of second and third Secretary of State, this paper must certainly be in the office of his Grace of Portland.

Mr. Chancellor PITT said, that if the present motion was carried, it must rest solely on the personal information of the honourable mover; if it should be found that there was no such document to be found, the order must, of course, be rescinded.

Mr. Secretary DUNDAS, who had been looking over the copy of the petition, observed, that it was not addressed to His Majesty, or His Majesty's Ministers, but "To Major-General Walpole."

General WALPOLE said, that this mistake arose solely from the ignorance of those persons who had framed the petition.

The motion for the address was then agreed to.

General WALPOLE moved also for copies of the correspondence between Lord Balcarras and Major-General Walpole, on the subject of the Maroons, and for a copy of the treaty concluded between the Maroons and the Government of Jamaica, in the year 1739-40. These motions were postponed until to-morrow.

Sir J. SINCLAIR moved, That the petition from the Board of Agriculture, and the accounts laid before the House on that subject, should be referred to the Committee of Supply, which was ordered.

In the Committee of Supply, Sir JOHN SINCLAIR moved, That the sum of 3,000l. should be voted towards the expences of the Board of Agriculture in the year 1798.

Mr. BAKER said, that, on looking over the accounts presented from the Board, he saw nothing to inform the House of the expenditure in 1797.

Sir J. SINCLAIR said, that the accounts of the proposed expenditure of this money, granted for the year 1797, would be ready in less than a month. He, for his part, derived no emolument from the service, nor would he object to the fullest inquiry.

Mr. Chancellor PITT said, that as the establishment was a matter of general utility, he should not object to the grant. If it should hereafter appear that the money was not expended with due care, it would be open for any Member of that House to move for such checks as may be deemed necessary.

Mr. TIERNEY desired to know what had become of the money voted last year, previously to his assenting to the present grant.

Mr. Chancellor PITT said, that the money had certainly not been misapplied, because it was not as yet issued.

A short conversation took place between Mr. TIERNEY and Mr. Chancellor PITT, on the appearance of this and other sums on what is called the Distribution Paper.

Mr. Chancellor PITT contended that Mr. Tierney was in error.

Mr. TIERNEY replied, that he laboured only under the common misfortune of not being able to understand the right honourable gentleman.

The sum called for was then granted, and the House adjourned.

HOUSE OF LORDS.

Thursday, March 8.

This being the day on which their Lordships were to give judgment concerning the claim of Thomas Stapleton, Esq. to the Barony of Beaumont,

The LORD CHANCELLOR, in the Committee of Privileges, observed, that this was a subject of great importance, and that

it was more fit that the statement of the evidence should come from some other noble Lord; he would therefore move, that the farther consideration of it be postponed to Tuesday next.

HOUSE OF COMMONS.

Thursday, March 8.

The MASTER OF THE ROLLS moved, That the thanks of the House be given to the Reverend Charles Moss, D. D. Canon of St. Paul's, for the excellent Sermon preached by him yesterday before that House, in St. Margaret's Church; and that he be requested to have the same printed.

Sir WILLIAM DOLBEN seconded the motion, which was agreed to unanimously.

Monday, March 12.

A person from the Tax-office presented an account of the assessments of clocks and watches for three quarters of a year, as far as the same could be made up.

Mr. Chancellor PITT said, that from the nature of the report of the Committee to whom the petitions for the repeal of the tax upon clocks and watches were referred, he was led to think it would be wise in the House to grant the request expressed in the prayer of them. It was his intention to give up the tax; and on Wednesday he should do so, and propose another in its stead. He moved, That the report of the said Committee be taken into consideration on Wednesday next.

Mr. HOBHOUSE observed, that much injury had been done by the delay of this business. Every day the masters and workmen in the several branches of clock and watchmaking were exposed to a renewal and increase of their sufferings, and he could not see why the honourable gentleman had not brought the business forward sooner.

Mr. MAINWARING was conscious the Committee had not delayed their report unnecessarily. He believed the Chancellor of the Exchequer had acted in this business from motives of respect for the interest of the trade, which, to his (Mr. Mainwaring's) knowledge, had really suffered much from the operation of the tax.

Mr. JONES wished to acquaint the House, that it was his intention to move on Friday next for a list of all the emigrants in the country, distinguishing certain classes of them.

Mr. Chancellor PITT thought the list the honourable Member had alluded to, could not accurately be prepared in time to answer any reasonable object he could have in view from his motion. But as a learned friend of his was then occupied in some inquiries preparatory to a renewal and amendment of the Alien Bill, he hoped the honourable Member would defer his motion. A list of the names of emigrants might, perhaps, be made up generally, without distinguishing them; and if such a list were deemed of any service, the honourable gentleman might move for it.

Mr. JONES expressed himself satisfied with this explanation, and would decline making his motion at present. He was induced to mention the subject only from a sense of its very great importance.

HOUSE OF LORDS.

Tuesday, March 13.

The LORD CHANCELLOR entered into a general view of the history of the Barony of Beaumont. It commenced in the reign of Edward II. in the person of Henry de Beaumont, and was interrupted in the course of descent by the attainder of William, Viscount Beaumont, in the reign of Henry VI. His Lordship concluded with moving, "That the Barony of Beaumont was vested in William, Viscount Beaumont—that the Barony is in abeyance between the co-heirs of the said William—that the petitioner has proved himself one of these co-heirs."

The Earl of KINNOUL protested against the doctrine of making the descendants suffer for the crimes of their ancestors. He thought it enough that the person accused and found guilty of treason suffered the privations to which he was liable by the laws: the crime began in him, and with him its consequences ought to cease. He however agreed generally in opinion with the noble and learned Lord, and would not oppose the resolutions.

The Duke of NORFOLK was disposed to concur in the sentiments of the last noble Lord; but he thought certain objections had been carried too far. In all cases of disputed right of succession, or claims to titles of honour become extinct by attainder, it had

uniformly been the practice of the House to admit the doctrine, that the consequences of treason shall descend to the successors of those found guilty of it. Whether this was a just or unjust doctrine, he would not then discuss; but such was the law and usage of Parliament; and all he wished immediately was, that every attention should be shewn to cases of this nature, in pursuing evidence and the arguments of Council.

The LORD CHANCELLOR, in explanation, confirmed the observations of his Grace relative to the operation of attainder. It was the law, that the descendants should suffer for the treason of an ancestor; and this it was which must always render the crime more awful in the contemplation of reflecting minds.

HOUSE OF COMMONS.

Tuesday, March 13.

Mr. WILBERFORCE gave notice, that on Wednesday se'nnight he would bring forward a motion on the subject of the slaves imported to the West-India Islands.

Mr. HOBHOUSE said, he had the honour of moving some time ago for "an account of the value of British and foreign merchandize imported and exported, for the half years ending the 5th of January 1797, the 5th of July 1797, and the 5th of January 1798—distinguishing the several articles which exceed in value 10,000*l.*" This motion he exactly copied from a similar one made by the Chancellor of the Exchequer in October 1796. Upon the assurance of an honourable gentleman (Mr. Rose) that the papers alluded to should be laid upon the table in a few days, he consented to withdraw his motion. He did not mean to charge the honourable gentleman with not having fulfilled his promise, but he must say that the papers he had presented were far different from what he expected; they were altogether unsatisfactory. The period between July 1796 and January 1797 was entirely omitted, so that there was a gap between this account, and that presented by the Chancellor of the Exchequer. The half years were not distinguished, so that the proportional value which one half year bore to another could not be discovered; neither was any one particular article enumerated. All that he could learn from this account was, the total value of the exports and imports from January 1797 to January 1798, taken in an undetailed mass. If it be

said, as was observed by the honourable gentleman when he first submitted his motion to the House, that the motion of the Chancellor of the Exchequer was made under special circumstances, and therefore should not be resorted to as a precedent; he replied, that the Chancellor of the Exchequer stated no special circumstances, but introduced his motion without a remark: but if the circumstances were special then, so were they now. The exports during the last half year must necessarily have been affected by the discontinuance of remittances to the Emperor.

Upon these grounds he felt himself under the necessity of renewing his application to the House. He therefore, moved, (as above).

Mr. ROSE said, that the accounts had been already laid before the House as far as they could be made up; but if the honourable gentleman had a curiosity, all the others that could be made out since that time should be produced.

Mr. HOBHOUSE said, he had a curiosity to see them.

Mr. Chancellor PITT said, he had no objection to the production of any accounts that the honourable gentleman wished to see, provided they were made out.

Mr. HOBHOUSE's motion was then put and carried.

Mr. Chancellor PITT moved, That it be an instruction to the Committee, on the petitions from the clock and watch-makers, that they do consider of the several duties on inhabited houses, window-lights, horses used in husbandry, and dogs, and report their opinion to the House.

Wednesday, March 14.

Mr. Chancellor PITT said, he, agreeable to the notice he had given, should this day move for a repeal of the duty upon watches and clocks, from a conviction that it was insufficient and unproductive. But as the exigencies of the State required that the deficiency should be made up by other means, he had the satisfaction of stating to the House, that the substitute he meant to propose in lieu of this tax would be such as would afford as little discontent as any he could possibly submit. He remarked, that the estimated income of the watch and clock duty was calculated at about 200,000*l*. It was therefore requisite, that whatever might be adopted instead thereof should at least produce that sum; for this purpose he should propose an increase of the assessed taxes, in such a way as would nearly accomplish this object. The produce of these taxes already amounted to about 1,400,000*l*. If, therefore,

the intended increase be taken at a seventh of the whole, the sum thus obtained would amount to the sum required; but if any deficiency might arise upon this calculation, that would be also remedied, by an intended system of consolidation of the whole of the assessed taxes. This necessarily would obviate the trouble of going now into a particular detail of the several house taxes, as windows, servants, dogs, horses, &c. &c. but would afford sufficient demonstration that it would be abundantly productive; besides, it was in contemplation to adopt such regulations in the mode of collecting this taxation as would reduce the expence of collection, and eventually increase the revenues of the country.

The House then resolved itself into a Committee upon the several petitions against the tax upon watches and clocks.

Mr. Chancellor PITT said, in this stage of the business it would be merely sufficient for him to propose a resolution for repealing this tax; for, however warmly it met both the opinion and approbation of gentlemen when it was passed into a law, still it was found to bear most hard upon an ingenious and industrious part of the community, who could not endure the loss and hardship it created. This could not have been apprehended when it was first proposed, but recent and dispassionate inquiries establish the facts beyond a doubt, and rendered it perfectly certain that the tax was injurious and unproductive, either of which circumstances were enough to justify a repeal, but the concurrence of both reduced it to a matter of necessity. The House was aware that he could not move for a repeal of a tax, and also introduce another in lieu thereof, on the same day: but if he could, he considered it more correct to intimate this day the nature of that tax which he resolved to propose on Friday next; desiring, at the same time, it might be fully and perfectly understood that this new tax was entirely apart and distinct from the assessment; this he desired might be generally known, that no misunderstanding might prevail by confounding them, or uniting them with each other. He should, therefore, for the present, content himself with moving one resolution, and, when the report was brought up, ask leave for the Committee to sit again. He then moved, "That it is the opinion of this Committee, that the duty upon watches and clocks, imposed by an act of the last session of Parliament, do cease and determine." This resolution being agreed to, the report was ordered to be brought up on Friday next.

Thursday, March 15.

No debate.

HOUSE OF LORDS.

Friday, March 16.

The Duke of BEDFORD rose, and thanked their Lordships for permitting him to have his intended motion put off so often, and now rose to observe, that as he had understood from His Majesty's Secretary of State that Thursday or Friday next would be a convenient day, he should move that the present order be discharged, and a new order made for Thursday. This was a motion by which he did not expect to benefit the country; he had given notice of it more in compliance with the wishes of his friends, than any hopes of his own, that motions of this sort could persuade Ministers to quit places they had disgraced, and a helm which they had guided only to shipwreck the People and overwhelm the Country. As their Lordships had been already so indulgent, he hoped, he said, that if, after consulting with his friends, a farther delay should be deemed necessary, they would grant it.

The Lord were then summoned for Thursday next.

HOUSE OF COMMONS.

Friday, March 16.

Sir CHARLES BUNBURY said, he had recently signified his intention to move for leave to bring in a bill to amend and explain the Tax-cart Act; and he rose then to give notice, that on Wednesday or Friday next he should bring forward that motion, if either of those days were found convenient to the House.

Mr. Chancellor PITT said, he had understood, in the course of a conversation with the honourable Member on this subject, that the motion just alluded to might be conveniently delayed until the resolutions respecting an additional impost on the Assessed Taxes were proposed to the House. If, however, the honourable Baronet would agree to this delay, probably the object of his motion would be nearly answered by these resolutions; and were this not found to be the case, it would then be in his power to move for a bill on more general principles. But one thing he would remark was, that he had no doubt but the House would be extremely cautious how they

agreed to motions which had for their object arrangements merely local. He took this opportunity of acquainting the House, that difficulties had arisen out of the present state of the window-light duties, which rendered it necessary to be particularly attentive while forming a scale of proportion of additional assessment; but this scale was preparing, and would be ready on Monday next, when he should submit his promised resolutions to the House; and as he should minutely enter into a detail of the plan of assessment, he did not then imagine that the subject could occasion much discussion.

Sir CHARLES BUNBURY expressed himself satisfied with the right honourable gentleman's explanation, and agreed to delay his motion.

The report of the Committee on the Public Offices' Holiday Bill was received.

Sir JOHN SINCLAIR thought the House ought not to agree to this report. He entertained great doubts that the number of holidays being left unsettled, would affect the commercial part of the community, which had already suffered much injury from their frequency: nor could he approve of the Lords of the Treasury having so much power given them by this bill; by it they would be at liberty to give, in the form of fees, any sums to persons claiming on the score of extraordinary attendance.

Mr. Chancellor PITT replied, that the ground of opposing the report was the most extraordinary he had ever known. The Committee had been delayed from day to day, and the honourable Baronet had only discovered, when the motion for engrossing came to be made, that the Lords of the Treasury would have too much power given them by the bill. But it was not true that the Lords of the Treasury would be authorised to give fees; they would only be empowered to recommend, that persons performing extraordinary duty should be paid additionally in proportion. The number of holidays had been objected to, and the honourable Baronet seemed to think the number abolished by the bill was not the same as that proposed by the Committee. He should not then enter into this discussion; but certain he was, the regulations which were meant to be adopted would prove beneficial. On every proper occasion he was ready to give gentlemen renewed opportunities of considering any measure he proposed; but when delay could not be a benefit to the country, it was his duty to oppose it. What benefit could the House expect from the delay now required, when the fact was before them that the Committee had been two or three times postponed, without the honourable Baronet availing himself of any one

opportunity to state his objections? "I would (concluded Mr. Pitt) "have deferred the engrossing of this bill, had the honourable Baronet not given his reasons for delay."

Sir JOHN SINCLAIR explained.

The report was agreed to, and the bill ordered to be read a third time on Tuesday.

Monday, March 19.

Mr. BRYAN EDWARDS said, that in consequence of the notice lately given by Mr. Wilberforce of a motion to abolish the Slave Trade, he thought it incumbent on him to move for "an account of the value of the coffee imported from the island of Jamaica within the last seven years."

Mr. WILBERFORCE said, he had postponed his motion for the convenience of some gentlemen who could not attend on the day proposed. He could wish to bring it forward on Monday next, if an honourable General (Walpole) would wave the motion of which he had given notice for that day.

Mr. DENT wished for a farther delay of the motion on the Slave Trade. He thought that no inconvenience could arise if it was postponed to this day three weeks.

Mr. WILBERFORCE resisted this proposition. He said, that if he could not bring forward his motion on Monday next, he should produce it on Friday.

Mr. TIERNEY, in the absence of General Walpole, acquiesced in the delay of that gentleman's motion respecting the Maroons; and the discussion on the Slave Trade was in consequence fixed for Monday next.

The first account moved for by Mr. B. Edwards was then ordered. He next moved for an account of the quantity and value of the coffee exported from this country, and particularly to the Northern ports, for the last five years.

Mr. Chancellor PITT wished the honourable gentleman to defer this motion for the present. There was some difficulty in the case, as he did not know from what office such an account was to be drawn.

Mr. B. EDWARDS said, that it could be very easily made up from the price-current at Lloyd's, and from the returns made by the Inspector-general. It was his object to shew that no less than seven millions of pounds of coffee had been raised last year in the single island of Jamaica. He wished, whilst a motion for the abolition of the Slave Trade was pending, to demonstrate to this country the

relative and absolute value of our West-India Islands. The value of the trade in question would in fact be found to exceed all calculation.

Mr. Chancellor PITT said, that if its value was such as to surpass all calculation, it would be in vain to call for a specific account!—But, seriously speaking, he did not know of any particular office from which such an account could be drawn in a parliamentary way. He rejoiced, as much as the honourable gentleman could do, in the success of this branch of traffic. He was known to be an enemy to the Slave Trade. It was an argument with those who wished for its abolition, that by the cultivation of coffee the number of Slaves may be reduced, as this article required less attention than any other produced in our islands. He had, therefore, no motive to argue against the production of this account but what arose from the difficulty of procuring it in an official way.

Mr. B. EDWARDS said, that he had been guilty of some inaccuracy when he had stated the value of this trade to be incalculable. What he meant to say was, that it was beyond the common estimate, or common calculation.

After some farther conversation, it was agreed that the account should be laid before the House according to the returns from the office of the Inspector general.

Mr. Chancellor PITT said, the House was in possession of his intentions respecting the assessed taxes. His object was, to consolidate and to insert in one table the various duties now existing upon houses and windows. He wished them to be graduated in a regular scale, according to the table which he held in his hand, and which it was his intention to have printed for the use of the Members. It would be seen that the duties were diminished in some instances where the rise was disproportioned to the value of the house, and where too great a temptation was held out to the stoppage of windows. The produce of the tax on houses and windows, as it stood at present, was 1,259,000*l*. To this it was proposed to make an addition of 180,000*l*. The small additional duties on Servants, Dogs, Horses, and Carriages, which, in many instances, went only to the simplification of fractions, and to make the account less complicated, would make the additional produce on all the Assessed Taxes amount to 205,000*l*. The additional duties would chiefly attach to houses of an higher rate, and to those which had been previously liable to the tax on clocks and watches, which for strong reasons was now withdrawn. It was his intention now simply to move his resolutions, and to have the table printed pre-

vious to the discussion, which he should move to postpone to Wednesday next.

The House then resolved itself into a Committee, when Mr. Chancellor PITT proposed his first resolution, "That the duties imposed on houses by the act of the 19th of Geo. III. shall henceforth cease and determine."

Sir M. W. RIDLEY said, that much vexation had occurred from the surcharge of the duties on farmers' horses. Men were taken from their houses to the distance of ten or twelve miles to answer to the most frivolous charges. Much discontent had arisen from this circumstance; and it would continue to increase, unless some measures were adopted to check this species of tyranny and oppression.

Mr. Chancellor PITT observed, that in the resolutions which he had to lay before the House, no additional duty was laid on horses of this description. It was impossible to do away the business of surcharges without a complete alteration of the mode of collecting this part of the revenue. The officer who brought forward a surcharge had no profit whatever, unless where it was completely established. If any vexation were proved, it could only be done away by the removal of the officer. He saw no other regulation which was applicable to the case.

Sir M. W. RIDLEY replied, that the collector being entitled to half the surcharge, without being liable to any damages, was led to take advantage of the ignorance or the neglect of those whom he summoned. These charges were sometimes made after a lapse of eighteen months, when it was impossible for any man to swear what horse he rode on any given day. He knew that a miller had been fined for having ridden his own horse to answer to one of these surcharges! He thought that a proper remedy would be to enact, that, where satisfactory evidence was not given, the officer should be charged with the necessary expenses.

Mr. Chancellor PITT said, that, from what he could learn on this subject, there were more complaints of insufficiency in the power, than of hardship in the mode of collecting the taxes. He had it in contemplation, at no distant day, to introduce a bill for correcting the frauds in the collection of the revenue; on that occasion, if the honourable Baronet, or any other gentleman, had any clauses to offer, he should have no objection to accept them in the way of regulation. He could not agree, however, that any damages should be paid by the officer making a surcharge. This, if he did it at his expense, would be to take away every motive from the performance of that which was already deemed an invidious duty.

It is not necessary to state the result of the Committee's deliberations on this subject.

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The resolutions, as proposed by Mr. Chancellor Pitt, were then read *pro forma*, received, and ordered to be reported to-morrow.

The Right Honourable DUDLEY RYDER called the attention of the House to a subject of considerable importance. He said, that for some years past there had been a considerable scarcity of oak-bark, which was so necessary in the manufacture of leather. During the war, however, in consequence of the great number of trees that were cut down, that scarcity was in some manner removed; but a discovery had been lately made, by which it appeared that elm-bark, with certain mixtures, was a very good substitute for oak-bark. The person who made this discovery took out a patent for his invention. But in order to enable tanners to derive benefit from this invention, it was necessary to repeal some parts of a law passed in the reign of James I. which obliged persons to use certain specific ingredients in the tanning of leather; he would therefore move for leave to bring in a bill to repeal that act, which was granted.

HOUSE OF LORDS.

Tuesday, March 20.

Lord HOLLAND moved an address to His Majesty, the substance of which was, That His Majesty might be graciously pleased to give directions for laying before the House such parts of the correspondence between His Majesty and the Court of Vienna in the year 1794, as would tend to shew whether or not the Court of Vienna at that time insisted on the possession of Belgium as a *fine qua non* of peace.

Lord GRENVILLE said, he should be happy to assent to any motion that could have a tendency to give information to their Lordships on any part of the conduct of the Executive Government, when that could be done with regularity; but here the House must see it was difficult, indeed he might say it was impossible, to comply with the motion of the noble Lord, because in whatever terms the Court of Vienna might have corresponded with His Majesty respecting the possession of Belgium, either in 1794, or at any other period, that article made only part of, and might refer to various contingencies in the course of correspondences, and might refer to so many possible events and circumstances, that the whole correspondence between the Courts must be disclosed before the particular part

which the noble Lord's motion referred to would be intelligible. It must therefore be obvious to the noble Lord himself, that neither consistently with the good faith of Sovereign powers towards each other, nor under any view of diplomatic propriety, could his motion be complied with.

The question was then put, and the motion was negatived.

HOUSE OF COMMONS.

Tuesday, March 20.

Sir JOHN SINCLAIR rose to oppose the third reading of the Public Offices' Holiday Bill, and restated the arguments he had urged, on a former evening, against the House agreeing to the report of the Committee on the bill.

Mr. Chancellor PITT replied, that the suggestions of the Committee of Finance had all been most carefully attended to in the formation of the bill, and he did not doubt but great benefit would accrue from its operations.

The bill was read a third time, and passed.

The House went into a Committee on the Customs' Regulation Bill; and

Mr. HARRISON thought it would be right, in all cases of superannuation, to order the persons appointed to make returns, to state the reasons why officers had been superannuated. This ought to be done in as public a manner as possible; for he believed publicity would be found to be the best safeguard against abuse.

Mr. Chancellor PITT concurred in the propriety of the remark, and assured the honourable Member every possible attention would be paid to the subject alluded to.

The report was then ordered to be received this day se'nnight.

HOUSE OF LORDS.

Wednesday, March 21.

Lord MINTO moved, that in consequence of a paragraph which appeared in the Morning Chronicle of Monday last, the 19th instant, and which was considered by their Lordships as a breach of

privilege on that right honourable House, "That the Proprietor and Printer of the said Paper be brought to the bar of this House to-morrow;" which was ordered.

HOUSE OF COMMONS.

Wednesday, March 21.

Mr. Chancellor PITT having moved the order of the day for the farther consideration of the report of the Committee on increasing the Assessed Taxes,

Mr. HUSSEY said, he did not wish to throw any unnecessary delay in the way of public business, by calling for the production of papers, which had lately become so voluminous in that House, that one had scarcely time to read them all: but, without seeing the resolutions which had passed in the Committee of Supply, it was impossible for him to understand, from the printed table laid before the House, the nature of the plan proposed by the Chancellor of the Exchequer, to which he could neither give his assent or dissent, unless he saw the votes of the Committee.

Mr. Chancellor PITT said, he had no sort of objection to produce the votes; but at the same time he thought it necessary to observe, that every thing in them was contained in the table which he had presented, and which he had thought a better mode of explaining his plan than if he had produced each resolution: but if the honourable gentleman had any wish to postpone the present business until these resolutions were laid before the House, he had no objection to put it off to another day. He would be glad, however, to hear gentlemen then state any doubts they might entertain on the subject, in order to afford him the opportunity of removing them.

Mr. BURDON took notice of a part of the table, which appeared particularly objectionable. It was the four descriptions of houses, No. 7, 8, 9, 10, upon which there was to be not only no augmentation, but a decrease of no less than 160,000l.; at the same time a considerable increase took place on that description of houses which were chiefly occupied by country gentlemen—a class of persons the most useful and respectable of which this country could boast.

Mr. Chancellor PITT said, that, in answer to the honourable gentleman's objection, he would state to the House the principle on

which he had brought forward his plan. In the first place, it was necessary that there should be a substitute for the Clock and Watch Tax; and as that had made a part of the Assessed Taxes, the fairest way of providing for this substitute, was that of increasing the amount of the assessments. The justest ratio that could be adopted for this purpose was that of laying an increased rate on each house, in proportion to the number of windows; and when the whole of these came to be consolidated, the honourable gentleman would find, that in the proposed plan there was a fair proportion in the taxes from the lowest description of houses up to the highest. This made it necessary to have that increase upon other houses greater than what it had been before, because it was to be progressive; and if, instead of continuing so on all descriptions of houses, it came disproportionately and abruptly on houses of a lower class, it would have the effect of causing windows to be stopped up. It was therefore necessary, in some of these, to have a decrease instead of an increase. To use an uncommon expression, he would observe, that the intended tax increased in a decreasing proportion. As it was impossible to introduce mathematical accuracy into a scale of this kind, some of the proportions were not exactly equal, because it was necessary to avoid fractions.

Mr. HUSSEY said, it did not appear to him that the Chancellor of the Exchequer had adhered to the plan of increasing by decreasing. First he increased; and then, in a higher number, he fell down to a lower ratio. He saw no scale for raising 12,000*l.* on inhabited houses. As to the resolutions of the Committee, they must be so voluminous that it would terrify him to read them; so he did not desire their production, as no other gentleman wished to have them laid before the House.

Mr. Chancellor PITT said, that he, for one, wished to have them produced, in order that the honourable gentleman might have an opportunity of informing himself as fully as possible on the subject of them. He did not mean to make the intended increase in proportion to what the rates upon windows were before; but the object of the proposed consolidation was to make an uniform scale, and any other increase would only continue that irregularity which hitherto existed, and cause, in many instances, the shutting up of windows. With respect to the articles not explained in the table, that of inhabited houses arose in this manner: there was a duty of 6*d.* upon houses of 20 windows; 9*d.* under 30, and 1*s.* under 40; there was besides a duty of 20 per cent.; it was now proposed to take off the 20 per cent. to increase the duties to 81. 1*s.* and 1*s.* 30. This consolidation and increase would make the sum of

12,893l. stated in the table. That with respect to dogs, arose from making some increase to prevent fractions; and those with respect to carriages and horses, arose from the same kind of regulation. He then moved that the report be recommitted, which was ordered.

Mr. BRYAN EDWARDS observed, that as a motion was shortly to be made on the subject of the Slave Trade, he wished the House might be in possession of the answers of the Governors of the West-India colonies to an address of that House, which had been transmitted to them in April last, upon the subject of the Slaves and the Slave Trade. He therefore moved an address to His Majesty, to cause the same to be laid before the House.

Mr. Secretary DUNDAS said, he had to lay before the House the correspondence that had been lately moved for, relative to the treatment of French prisoners of war. But there were some papers of a date posterior to that of the other issued by the House, and which could not be regularly brought forward without a fresh order. He accordingly moved for a long string of papers; which were afterwards presented at the bar by persons from the Transport and Sick and Hurt offices. Mr. Dundas then gave notice, that he would to-morrow move to have these papers referred to a Committee, which should make a report upon the same.

HOUSE OF LORDS.

Thursday, March 22.

Mr. JAMES PERRY, the Proprietor, and Mr. JOHN LAMBERT, the Printer, of the Morning Chronicle, wrote a letter to ROBERT QUARME, Esquire, Yeoman Usher of the Black Rod, as soon as they heard complaint was made of a paragraph inserted in that paper on Monday last, the 19th instant, stating, that they would most assuredly surrender themselves into his custody before the sitting of the House this day; and accordingly, at two o'clock, the Gentleman Usher of the Black Rod informed the House, that the said parties had surrendered themselves, and were now in custody. It was then ordered that the said James Perry and John Lambert be now called in. And being called in accordingly,

Lord MINTO moved, that the proceedings of yesterday be now read; which being done, they were informed that the witnesses who had deposed to the fact of their being the Printer and Proprietor of

the Morning Chronicle, Monday, March 19, 1798, and of the libel therein contained reflecting on the honour of the House, were attending, if they desired to ask them any questions. They severally said they did not wish to put any questions to them.

Then the paper complained of was shewn to John Lambert, and he was asked if he was the Printer of it? He said he was. Being asked what he had to say in his defence, he said, "I want to express my sorrow for having unintentionally inserted a paragraph that has offended this House." And he was then ordered to withdraw.

Then the said paper was shewn to James Perry, and he was asked if he was the Proprietor of the said Morning Chronicle? He said he was. Being asked what he had to say in his defence, he said, "I submit myself to this most honourable House. I am sensible it is no justification, nor even an apology for a scandalous libel, or for a high breach of the privileges of this most honourable House, that the article complained of was inserted without the knowledge of the Proprietor.

"I trust, however, that as it is of the essence of a breach of privilege that there should be evil intention, that when I declare my utter ignorance of the paragraph till complaint was justly made of it, I may hope for that clemency which is the characteristic of the dignified and moral justice of your Lordships."

He was then directed to withdraw.

Lord MINTO then said, the subject on which he rose was one that must strike all their Lordships with the same horror which he felt. The paragraph complained of was an attempt to wound the Constitution, by destroying the dignity of that House. It was an attempt by squibs and jests to render the House ridiculous, to represent it as useless, and to strike at the very existence of a House of Lords. He might have been the subject of many libels and sneers in the newspapers; he was not disposed to notice any thing respecting himself personally; but from whatever motives their Lordships might pass over attacks upon them as individuals, they could not allow the paragraph now under consideration to pass unnoticed. It was not a question upon which they should permit their humanity or liberality to interfere. They were trustees for the public; as such, they were called upon to act, and on this account their humanity was not at their own disposal. The offence of the prisoners was not confined to this particular paragraph; upon taking a review of the conduct of the Morning Chronicle, he found it had invariably, for a long time, praised the enemies of the country with whom we are

at war, and endeavoured to render the friends of the Constitution contemptible.

The Duke of LEEDS called Lord Minto to order. His Grace said, the House had no right to take a review of the antecedent paragraphs in the paper, and to aggravate the present offence by that which had passed unnoticed. The House should confine itself strictly to the paragraph before it, and decide upon the fate of the prisoners by its tendency alone.

Lord MINTO proceeded to make his motion. He said, if the House were disposed to look back to very good times, they would find examples of great severity, where the House had punished persons guilty of a breach of privilege. His intention was not to inflict a severe punishment.

His Lordship then moved,

“ That John Lambert having presumed to print and publish a libel on this House in the Morning Chronicle of Monday, March 19, 1798, is guilty of a high breach of the privileges of this House.

“ That James Perry having presumed to publish a libel on this House in the Morning Chronicle of Monday, March 19, 1798, is guilty of a high breach of the privileges of this House.

“ That the said John Lambert and James Perry do, for their said offence, pay a fine to His Majesty of fifty pounds each, and that they be committed prisoners to Newgate for the space of three months, and until they pay the said fine.”

Earl of DERBY expressed his sorrow that any thing should have appeared in the newspapers affecting the dignity of the House, or the safety of the Constitution, and he more particularly regretted that the paragraph in question should have appeared in a paper distinguished for its attachment to the Constitution, and for avoiding those little, dirty, personal scurrilities contained in the other prints. He was proud to say he had the honour of Mr. Perry's acquaintance, and he knew that no man was better attached to the Constitution, or with more zeal laboured in its defence. He objected to the punishment, as being too severe, and much beyond what the offence deserved. He thought the prisoners should be dismissed, upon receiving a reprimand at the bar. But as perhaps that would not meet the ideas of the majority of their Lordships, he would move as an amendment, that the imprisonment be only *one* month instead of *three*.

The Duke of BEDFORD moved, that the proceedings of this House of the 14th of March, 1771, touching a breach of the privilege of this House, be now read. The same was accordingly

read by the clerk, and the following resolutions appear to have been adopted: "That William Woodfall, the Printer of the Morning Chronicle and London Advertiser, Friday, March 8, 1771, having presumed to print paragraphs in the said paper, containing a false and scandalous misrepresentation of the judicial proceedings of this House, is guilty of a gross and insolent breach of the privilege of this House;" and also, "That the said William Woodfall do, for his said offence, pay a fine to His Majesty of one hundred pounds, and that he be committed prisoner to Newgate for the space of one month, and until he pays the said fine."—[*Vide Journals of the House of Lords*, vol. 33, folio 114.]

The Duke of Bedford then moved, that the proceedings of this House of May 9, 1770, also touching a breach of the privilege of this House, be now read. The same was accordingly read by the clerk, and is as follows: "That William George Edmunds, Printer of the Middlesex Journal, or Chronicle of Liberty, from Tuesday, February 6, to Thursday, February 8, 1770, having had the insolence to print an account of the proceedings of this House in the said paper, is guilty of a gross and insolent breach of the privilege of this House:" it was also "Resolved, that the said William George Edmunds having withdrawn himself after notice given him to attend this House, is guilty of an high contempt and of authority of this House:"—and it was then "Ordered and adjudged, that the said William George Edmunds do, for his said offences, pay a fine to His Majesty of one hundred pounds sterling; and that he be committed prisoner to Newgate for the space of one month, and until he pays the said fine."—[*Vide Lords' Journals*, vol. 32, folio 575.]

His Grace then said, it appeared from their resolutions that the House, for a similar offence, had imprisoned those persons only one month. He argued from those precedents, that the punishment in the present instance should not be more severe. He praised the Morning Chronicle as a constitutional paper, as a paper particularly anxious to preserve the due limits of the Constitution, and he thought it should not be treated with severity, neither did he think that severe examples were calculated to inspire esteem and respect for the House. He therefore seconded the amendment.

Viscount SYDNEY said he scarcely could repress his feelings on the occasion. He knew little of newspapers; he never allowed any to remain long in his house, therefore he had not an opportunity of poring over them like others of their Lordships; but he never saw a paragraph of more danger to the Constitution than the present. At this time too it was particularly mischievous; such para-

graphs were published with no other view than to weaken the attachment of the People to the Constitution by degrading that House. His Lordship extolled the recent exertions of a Reverend Prelate in the cause of morality; against those exertions this paragraph was levelled, and he would support the original motion.

The Marquis of LANSDOWN made some observations upon the necessity of preserving a due balance in the conduct of their Lordships, and asked whether the dignity of the House would not be better supported by moderation than by coercion? He well remembered the precedents that had been read. In those times considerable animosity prevailed, and Printers were punished. But an increased heat of parties, rather than quiet, succeeded; and their Lordships finding the error and inefficacy of such punishment, at last allowed greater offences to pass unnoticed. He called the attention of their Lordships to the present times, and asked whether severity was now more likely to repress violence than formerly? In his opinion it would only embitter and increase the ferment. Moderation was the most prudent conduct to pursue. He now came to the paragraph itself. He saw no tendency in it to excite notice; it could only derive importance and attract attention by having been made the subject of consideration with their Lordships. There was a degree of pertness in it certainly, and wit, but not calculated to do mischief. It made an allusion to the efforts of a reverend Prelate to repress immorality. An alarm had been taken at the dangers to the Constitution which might be introduced in certain ways; but he begged they might recollect the follies of their young days and drop severity. Times had been alluded to when severe precedents had been set: those were bad times, and he hoped they would never be revived. If precedents were wanted in such times, it would be found that persons had been committed three years for a trespass on one of their Lordships' manors. He thought even a reprimand would be too severe a punishment for the paragraph. He objected to taking any other paragraphs that might have appeared in The Morning Chronicle into consideration. The single paragraph complained of should be weighed alone in the even scales of justice. He was not acquainted with the Editor of any newspapers, but he occasionally left his studies to look into their publications. He took The Morning Chronicle, as well as another on the opposite side of the question; and he had always seen The Morning Chronicle support the Constitution, while he had observed a paper of other politics publish gross libels upon it with impunity.

The LORD CHANCELLOR felt it his duty to address the House on a measure of so much importance to the public welfare. It depended on that House to justify itself, and defend the Constitution. The paragraph had been represented as a trifle, as a piece of wit. He thought it a very serious offence; the most ingenious criticism would be at a loss to find any thing in it but flat, insipid, impudent malignity. The House would do well to consider the importance of the attack made upon it, and not allow its humanity to impede its justice. He had not the honour of knowing Mr. Perry, but he knew that the general tendency of his paper was of a mischievous nature to this country. It must be evident to their Lordships what was the meaning of the paragraph; it did not stand alone: it was not a singular paragraph, unlike those which generally appeared in the paper; it was one of a chain of experiment made to try what their Lordships would bear; and if they passed it over in silence, Mr. Perry might well say, now let them find fault if they dare. His Lordship paid many compliments to the Bishop of Durham for his exertions in the cause of morality, and concluded by opposing the amendment.

The Duke of NORFOLK spoke to the same effect as the Duke of Bedford and Earl of Derby.

Lord MINTO replied, and persisted in the necessity of making an example.

Lord GRENVILLE vindicated the moderation of the House on the present occasion. After which the question was put, whether ~~three~~ months shall stand part of the said motion;

Tellers	{ Earl Spencer }	Contents	69
	{ Earl of Derby }	Not Contents	11

The House then ordered Mr. Perry and Mr. Lambert to be committed accordingly, and the following is a copy of the commitment:

"Die Fevis, 22 Martij, 1798.

"Ordered, by the Lords Spiritual and Temporal in Parliament assembled, That John Lambert do, for his said offence, pay a fine to His Majesty of 50l., and that he be committed prisoner to Newgate for the space of three months, and until he pay the said fine; and that the Gentleman Usher of the Black Rod attending this House, his Deputy or Deputies, do forthwith convey the body of the said John Lambert to the prison of Newgate, to

" be kept in safe custody for the space of three months, and until
 " he pay the said fine.

" GEORGE ROSE, Cler. Parliament.

" To Sir Francis Molyneux, Bart.

" Gentleman Usher of the Black

" Rod attending this House, his

" Deputy or Deputies, and every

" of them, and to the Keeper of

" Newgate, his Deputy or De-

" puties, and every of them.

(A Copy)

" JOHN KIRBY, Keeper of Newgate."

(The same for the commitment of Mr. Perry.)

A List of the Minority on the above question:

Duke of Norfolk,

Earl of Thanet,

----- Leeds,

----- Belsborough,

----- Bedford,

----- Tankerville,

Marquis of Lansdown,

----- Egmont,

Earl of Derby,

Lord Holland.

----- Suffolk.

The Duke of BEDFORD rose. It will not, said his Grace, require much detail of facts, or a great deal of argument, to prove that, in the career which they have pursued, the present Ministers have been supported by your implicit confidence, and have been uncontrolled by your interference; that they have been strengthened by every kind of concurrence which could give energy to their operations, and have never, upon any occasion, been thwarted by an opposition on the part of this House, that could obstruct their success in the system upon which they acted. Whenever you have been called upon to inquire, not only into partial measures, but into the whole conduct of Administration, you have uniformly refused that inquiry. They were left at liberty to follow the plan which they had embraced, and were furnished with the most ample means to carry it into execution. If, then, in the course of what I shall state to your Lordships, I shall be able to show that, notwithstanding all the confidence they enjoyed, notwithstanding all the means with which they were entrusted, much, if not the whole of that calamitous state to which this country is reduced, is owing to the misconduct, and to the incapacity of those by whom our affairs have been conducted, I shall have established this point, that, by their exertions, no hopes

can be entertained that we can be rescued from our difficulties, and that the motion which I propose, is the only remedy for our distress.

I shall not at present detain you, by entering into a discussion of the origin and causes of the war. It will not, however, be impertinent or unreasonable again to remind you, that prior to the commencement of the war Ministers were charged by those who were friendly to peace, with pursuing that line of conduct which infallibly led to hostilities, and that the war was the natural consequence of the policy upon which Ministers had long acted. My object now is, to shew you that the only remedy for your calamities is to remove the men to whom they are to be ascribed. So far as regards the criminal accusation which the subject might suggest against Ministers, from this for the present I shall forbear. This subject will be better suited to a moment of calm and of safety, when men shall be able to view their situation as it really is, and when the absence of danger will enable us more coolly to enter into the investigation of guilt.

With whatever sentiments Ministers may have been supposed to contemplate the prospect of a war, and whatever means they may have employed to prevent it, yet it will be recollected that the declaration of war, on the part of the French, was a matter that excited the most lively joy. They could not conceal their satisfaction that the French seemed to have committed the first aggression, and furnished a pretext for war. It was viewed not as a matter of melancholy and regret, but of triumph and exultation. Those, however, who thought that greater exertions and a different conduct ought to have been employed to prevent a rupture with France, left no effort untried to put an end to the evils in which we had been involved, and as far as possible to retard their progress. Remonstrances were made against the measures which Ministers pursued. It was contended, that by a firm, a manly, and an open conduct, France might still be turned to peace, and that the ground of dispute might be removed. Parliament was called upon to declare that this country would not interfere in the internal affairs of France; and afterwards, when the warlike views of Ministers became more systematic and less disguised, Parliament was called upon to address His Majesty to enter into no treaties with foreign powers, which would form an argument against peace, and embarrass the attainment of that object. To this no answer was made, but that since we were embarked in the contest, it was necessary to go on, and that every exertion ought to be made to strengthen the country, and secure ultimate success. Again, to remove all misunderstanding of

the objects and views entertained in the prosecution of the war, Parliament was called upon to say, that the war was not undertaken for the purposes of aggrandisement, but upon the most benevolent principles of general interest, that as the French were then defeated and reduced within their own territories, this was the moment to come forward with offers of peace. To this it was answered, in the elation of prosperity, that being embarked in the contest, we ought to persevere till the existing Government of France was replaced by a better system, and that the moment of success was not the moment to sue for peace. Such was the language with which every attempt to oppose the progress of the war was resisted. Ministers, indeed, had not then developed all their schemes, and avowed all their objects. They had not then mounted their lofty war-horse which they afterwards bestrode. They did not wish to alarm the country with too extensive a plan of warfare, lest they should be diverted from its prosecution, and inclined to peace. They wished to lead us on gradually till it was impossible to retreat; every effort to prevent the progress of the warlike system was ineffectual. At this period the debt incurred was only about seven millions, and had added an annual charge upon the country of 250,000*l*.

The next session of Parliament opened with a speech from the Throne, in which Ministers (for I take the speech from the Throne as the speech of the Minister) began to express a different language. We were now told that we were engaged in the contest not merely for the defence of our allies and for repelling aggression, but we were embarked in a contest to resist the progress of anarchy, impiety, and irreligion; that it was impossible to talk of peace till the Monarchy of France was restored. Now it was that the schemes of Ministers were developed—now it was that the full extent of their objects was avowed—now it was that the most frantic projects were conceived; and, in the pride of a momentary success, Ministers imagined that they would erect temples and trophies upon the mutilated carcases of their enemies. In these wild and visionary expectations, however, they were disappointed. But in the midst of this destructive career, Ministers were supported by this House. In their exterminating projects they were supported by your confidence. Inflamed with indignation at the atrocities of the enemy, you too became unjust, and assumed the right of that vengeance which belongs to heaven. A few there were indeed who were not misled by these frantic schemes, nor blinded by this mistaken zeal. Un-
awed by clamour, undisturbed by calumny, they opposed the presumptuous boasts of the Minister. They tried to induce Parlia-

ment to employ a milder language, to lay aside that arrogant tone which could only serve to irritate and to inflame animosity, and to declare that no particular form of Government in France would be considered as an obstacle to peace. It was contended that, if the views of Ministers were directed to the conquest of France, they were foolish and chimerical; and, if intended to sow internal dissension, they only strengthened the hands and confirmed the power of the existing rulers. All these exertions, however, were in vain. It was soon found that new treaties had been formed to extend the system of war, and to embarrass the attainment of peace. At the close of this session, the same efforts which had been employed to put an end to the contest were renewed; resolutions were proposed in another House to ascertain what was the real object for which the war was pursued. Ministers, however contended that it was idle, and that it was impolitic to state their reasons at such a moment, and asked triumphantly, whether we were to treat in the hour of success. Jacobinism must be destroyed, they exclaimed. Never can we treat with Jacobins, with those men who have embued their hands in the blood of their Sovereign; with those men who called our King a tyrant, and our Parliament usurpers. Let us make one effort now to destroy this monster; and if we fail, let us at least die with arms in our hands.—[Here Lord Grenville cried "Hear! hear!"] Such was the proud and boastful language then employed by Ministers, and I am glad to find that the noble Secretary seems now to remember what on many occasions he and his colleagues seemed to have forgotten. In the hour of prosperity indeed their language was lofty, and their tone determined. But did they persevere in this temper? Did they discover a firmness in adversity corresponding to their presumption in success? Look at their conduct the next year, and see how these pretensions were justified. The session then closed, and if peace had then been obtained, we should not have experienced the financial difficulties under which we have since laboured, nor have to dread those with which we are threatened. The sum then added to the capital of our debt was about 22 millions, and the annual amount of taxes one million.

Next session the sentiments of the people had undergone a considerable change. The prospects held out to them had been disappointed. The appearance of a war of extermination now threatened them, when it was doubtful which party would be its victim. When the French were to be the objects of it, the prospect was pleasing; but its aspect was changed when it turned against ourselves. But not merely out of doors, but in Parliament itself this change had taken place. It was necessary therefore to use some

management with those with whom the war was by no means so popular. The distraction of the French Republic, the disorder and approaching ruin of her finances, the cause of religion and social order, were insisted upon. Still, however, the desire of peace gained ground. In the House of Commons, those who had uniformly exerted themselves for the restoration of peace, made new attempts to pave the way for that object. Upon this occasion Ministers moved an amendment, in which it was said that we were "determined to persevere in the contest till such a government was established in France as might be able to maintain the accustomed relations of peace and amity." Not a word was said to explain when such a Government was to be expected, or in what it would be allowed to consist. It was contended therefore by those who were friendly to peace, that it was necessary to abandon that system which led to extermination, and to treat at a time when, if unsuccessful, we were able to continue the war with vigour. Will you treat under the difficulties you now suffer? it was said. Will you throw this country at the feet of France, and recognize French superiority?—No, it was replied, we will not recognize the superiority of France, but we will prove that we distrust the capacity of those who have involved us in our present difficulties. Will you treat with the Republic of France? (it was contended), and acknowledge that your King and Parliament are unfit to govern you? Will you agree to the surrender of those places which it has ever been considered impossible for the French to hold with safety to this country? Will you give up your West-India Islands, and surrender your commercial advantages? We were told, too, that the finances of France were exhausted, that it was impossible she could maintain the contest, and that our perseverance would be ultimately successful. How false these financial speculations were, we have since experienced. Amidst all these topics, however, the lofty tone of Ministers was softened. They were afraid their places might be endangered, if they persisted in asserting the unqualified objections to the Government of France, which they had formerly urged. Their lofty spirit fell as their difficulties increased; their concessions advanced in proportion as their embarrassments thickened; they were willing to concede, but their concession was of no advantage to their country. Their original tone were too high; and in their gradually descending scale they still were too high for the occasion on which concession was required; they encouraged the demands of the enemy, because the enemy knew that Ministers would ultimately accede to their demand. In this way concession only produced disgrace, without promoting conciliation. In the beginning

of next session, we were told in the speech from the Throne, that the internal situation of France had at last led to a crisis which might lead to events which none could yet foresee, and that His Majesty, in case the result should be favourable, would meet overtures of peace from France. Those who had uniformly promoted pacific measures, now urged the propriety of making an effort without delay for the conclusion of peace. Ministers renewed their former objections, and the assignats of France afforded ample matter of speculation on the ruin of the finances. Ministers, however, did not wait long for that trial of the new order of things in France, which at first they had deemed so necessary. I do not know that those who had pressed the necessity of peace could claim any merit for the speedy resolution which Ministers announced of opening the way for negotiation. Many have doubted the propriety of the steps they took for the purpose, and many have suspected that they were not sincere. It was thought proper to make some advances to negotiation, by a note from Mr. Wickham to Barthelimi, the French Envoy at Basle. I have ever thought that this was the course the least likely to be attended with success which could have been employed. This opinion I have heard avowed in conversation by men of all parties, although I could not prevail upon them to express the same sentiments in this House. If they were really sincere, it surely would have been prudent in those who for years had employed the most offensive language against the French, to have been particularly careful not to disoblige by the very mode which they pretended to follow for conciliation. The fate of that application is well known, and its true object was strongly suspected to have been merely to satisfy the prevailing inclination for peace. Look at the circumstances and conduct of the first negotiation of Lord Malmesbury. I shall not go at length into a topic so often discussed. If Ministers, contrary to every appearance, were sincere upon that occasion, must they not have been the most incapable Administration that ever existed, to adopt the course which they pursued? There was nothing conciliating in its beginning, or in its progress; every ground of suspicion was given to the enemy against the sincerity of Ministers. A Minister was sent with power to conclude and not to treat, and to treat for the Emperor without authority. Upon this subject it has been vainly attempted to obtain those documents which develop the true state of some very important points of negotiation. If these documents are refused, then I am entitled to conclude that they contain nothing to justify Ministers in the demand of Belgium as a *sine qua non*; that Ministers had no authority from the Emperor to urge such a condition. Notwith-

standing the original pretences from which the war was said to be undertaken, to give protection to the oppressed, to check the career of mad ambition, and to defend property, what were the terms on which we proposed to conclude a peace? All the great powers were to be benefited at the expence of the smaller. While Poland was allowed to be divided without a remonstrance, new schemes of partition were devised by those who pretended to have interfered for the protection of the weak, and for the interest of all. France was to have retained some of her conquests. The Emperor was to have received compensations for his losses, and the Dutch settlements in the East were to be the portion of Great Britain. Upon this occasion Belgium, as a *sine qua non*, was not to remain with France. Upon this point, Lord Malmesbury's first negotiation was broken off; while many thought, that considering the importance of peace to this country, Ministers ought to have made that cession as the means of obtaining peace. How much more necessary would it have appeared to give up Belgium, had our financial situation then been ascertained; had it been known that the Bank was in danger of stopping payment; and what can be thought of those, who warned of the danger, still persevered in the measures by which its solidity was shaken? The *sine qua non* of Belgium, however, was insisted upon; and after many millions were squandered in support of our pretensions, it was at last found necessary that they should be dropped.

If sincere in the next attempt, surely it was not greatly in the spirit of conciliation, or with probability of success, that the noble Lord who had failed in the first mission should again be chosen as the negotiator. I do not question the talents of the noble Lord, but I cannot help thinking that the circumstances of his former negotiation placed him in a situation of prejudice which no other person would have had to encounter. Without going into the circumstances of this negotiation, I shall only remind you of the efforts which were made last session to prevail upon you to resort to attain that peace which the present Ministers had in vain endeavoured to obtain. The haughty demeanour which they had observed, the irritating conduct they had pursued, disqualified them for acting the part of conciliation with any credit for sincerity, or any chance of success. The insolence which they had displayed in prosperity was not followed by firmness in adversity; and their concessions, though never calculated to procure peace, betrayed them to the enemy as weak and wavering statesmen, from whom every concession might ultimately be obtained. When such was the character of Ministers, and such the light in which they were viewed by the enemy, how

could it be expected that peace would be the result of their hollow negotiations?

At the end of five years of war then let me call the attention of the House to the situation in which we stood at the contest, and that which we now hold. We began the war in conjunction with the greatest confederacy ever known in Europe, and we are now without a single ally but Portugal! It was then said what would be our situation, obliged to wage war alone with France, at peace with the other nations of Europe? How favourable a situation this, my Lords, to that in which we now stand! We should have entered upon the contest with ample resources, and in the worst event, we should have seen at some years distance that calamity we now experience. Notwithstanding all the expence which the war has heaped upon us, we see not a single effort exerted in vigorous attack. We are reduced to a state of inert self-defence. What hope of success have we in protracted war? What prospect have we of its termination? What prospect have we to cheer our gloom, or to compensate for our sacrifices? Our exertions, my Lords, under the auspices of the present Ministers, are as hopeless as they are incalculable. I know, my Lords, that the subject of finance is irksome to you. But let me intreat you to consider the magnitude of the debt under which this country now labours. The annual charge entailed upon this country in the course of a few years war, is equal to the amount of the debt at the time when the present Ministers came into power. Without mentioning the different corps of supplementary cavalry, &c. which had been raised at a great expence to the country, the permanent debt of the nation was doubled in the short space of five years. Can you think, then, that no blame can attach to the men who have squandered so profusely the resources of the nation without fruit or advantage? Do you think that the review of what we were and what we are now, what we have spent and what we have gained, or rather lost, affords no proof of the incapacity of the present Ministers; and that under their auspices you can have any hope that your affairs will be conducted with ability and success?

While we contemplate from without a situation of affairs so afflicting, there is nothing in our internal state to afford us any consolation. While our burdens have increased, our privileges have been abridged. We are now living under laws which are repugnant to the best principles which our ancestors laboured to establish. But there is another topic which this review suggests, on which I know not how to speak. Consider, my Lords, the situation of Ireland at the present moment. It has been said that you ought not

to interfere in the affairs of Ireland. But do not the Ministers of this country interfere in the affairs of Ireland? Do not the Ministers of this country, by the system which they pursue, alienate from you the affections of the sister kingdom? My Lords, were I to enter into a detail of the atrocities which have been committed in Ireland, the picture would appal the stoutest heart. It could be proved that the most shocking atrocities have been perpetrated; but, indeed, what could be expected if men, kept in strict discipline, were all at once allowed to give loose to their fury and their passions? To the military, then, I do not impute the blame, but to those by whom their excesses have been permitted and encouraged. Certain it is, that two distinct and opposite orders have been issued for regulating the conduct of the military; one by which they were allowed to act without the authority of the civil power; and the other, by which they are restrained from acting without that authority. It is known that regiments have published declarations, in which they state that certain persons shall find, before they are delivered into the hands of the civil power, that such a regiment is not to be trifled with. These insulting proceedings, too, are sanctioned by the countenance of Government. What then must be the fatal consequences of these measures, if not checked by the introduction of a more conciliating system; and what prospect is there that conciliation will ever be employed with success by men who have loosened by their misconduct the bonds which unite Great Britain and the sister kingdom?

I think that I have said enough to shew that you are now called upon to address His Majesty for the dismissal of his present Ministers. I am curious to hear what arguments will be employed to prove that the present Ministers are the men in the kingdom the best qualified for the offices they hold. They have been often warned of the mischiefs with which their measures were pregnant. They have laughed at all advice, and have persevered in their own system with an obstinacy equalled only by the calamities which it has produced. But it may be said their intention was good. Admitting that this were the case, how has it happened that every act they have performed has tended not to raise, but to disgrace the country? Perhaps, too, it may be contended, that they are the only men qualified for the stations they occupy. They may arrogantly maintain that they are the only men whose loyalty and integrity are beyond doubt. I will be bold to assert, however, that in this and the other House of Parliament there is a sufficient number of men of great talents and fair character, to form a Cabinet capable of conducting the affairs of this country with ability and success. Will

Ministers deny this to be the case? Perhaps, however, the arrogant language which some of His Majesty's Ministers have held may be supposed to allude to those with whom I act; for I scarcely think that I shall be considered as a candidate for office, or as holding myself out as qualified for high public situations. Those persons, then, with whom it is my honour and pride to act, are they against whom these suspicions are insinuated. I ask, then, what is there in their conduct to justify the charge, or to support so arrogant a pretension? Who is the man who may be considered a candidate for office? Is it not the man of compliant disposition who will descend to every artifice to gain power, who court majorities—men bold and presumptuous in success, weak and submissive in danger? Have we deserted the principles we have professed; have we by every fawning art courted the favour of majorities; have we abandoned the uniform line of conduct upon which we have acted? Let the world judge, then, who are the candidates for office and the worshippers of power. If it be ground of apprehension and of jealousy that we have never abandoned our principles and belied our professions, then we may have justly incurred such suspicion. We have said, and still maintain, that a Reform in Parliament is necessary to infuse new vigour into the Constitution—to control the over-grown Influence of the Crown—to check the power of the Aristocracy—to check that enormous Influence which the Minister has derived by the creation of Peers, when Peers are sent to this House by dozens——

[Here the Duke of Bedford was called to order by the Earl of Fauconberg. The Duke of Bedford said, that if he was out of order, the noble Lord should take down his words, and submit them to the House as disorderly].

The Duke of Bedford proceeded.—I was stating, my Lords, that I wished for a Reform in Parliament to check the influence of the Crown and the power of the Aristocracy. I say nothing, my Lords, injurious to the character of those who are elevated to the Peerage. They are men of talents, of consideration, and property; but if all the men of this description are selected by the Minister, and sent up to this House, the independence of the House of Commons must ultimately be affected. If no country gentlemen of wealth and consideration remain, Ministers will naturally acquire the command of every election, and supported as they are by all the influence which the overgrown revenue of this country must every where throw into their hands. I confess, my Lords, therefore, that seeing these things, I am an advocate for reform, and if that be the objection which is held out against those with

whom I have the honour to act, it is an objection from which we shall never shrink.

This subject leads me to another, upon which I can only hope, from your indulgence, to be heard for a few minutes. When I had the honour to give notice of this motion the second time, the noble Secretary of State remarked that the importance in which it seemed to be held by myself, justified the House in rejecting it when first announced, and was pleased likewise to make some remarks upon my absenting myself from this House. With regard to the motion, I was satisfied, from the temper of the House in rejecting the motion which I made for delaying the proposed adjournment, that there was very little chance of its success; and in making it at all, I rather complied with the wish of some of my friends, than acted on my own conviction of the utility of such a motion. As to my absence from this House, I am still of opinion that my attendance here can be of very little advantage; but whenever my exertions are likely to be of any service, they shall be renewed. Upon the assessed tax I came forward and stated my objections, but without success. When the expedients to which the Minister is driven for raising money prove that we are near the end of our resources, surely you cannot be so improvident as to commit their application to the same hands by which they have been so uselessly squandered.

After the severe punishment which has to-night been inflicted upon the Proprietor and Printer of a newspaper, it may not be unfair to complain of the foul calumnies which are heaped by the underlings, or, I know not how to call them, of Government, upon every man who opposes the measures of Administration. The basest aspersions and the most scandalous insinuations are lavished upon all who venture to dissent from the measures or opinion of Ministers. Such, indeed, is the quantity of this abuse, that it seems as if those who employ it considered themselves too scantily paid by their superiors, and endeavoured to make up for it by currying favour with their readers by the grossness of their falsehoods and scurrilities. We have been charged with inflaming the people by our speeches against the Government, and with being hostile to the true principles of the Constitution. It may be said, that we ought not to regard these calumnies, and ought to persevere in doing our duty. It becomes a question, however, what is our duty. Such despicable calumnies certainly ought to be treated with contempt. If, however, instead of resisting the encroachments of the Minister, our attendance has no other effect but to sanction his abuses, and

teach the people to believe that they have no alternative but to chuse between the present Ministers and those with whom I act, I should consider that attendance as not only nugatory but mischievous. If, such, however, be the alternative which Ministers chuse to hold out, it becomes our duty to prove that the calumny is ill founded. By withdrawing the attention of the country from us, and fixing it upon Ministers, we are desirous that they should reflect that no evil can be greater than the continuance of the present Ministers in office; then they will find men able to conduct their affairs, men fitted to conciliate Ireland, to obtain peace, men in whom the French will have no title to think concession is weakness. When we hold a Reform in Parliament to be necessary, we know that this measure is very unfavourably received by the majority. We are convinced, however, that without this the country can never be placed upon a good footing. We stand pledged to take no share in any Administration, in which this is not a leading object. In saying this, however, I am ready to confess that there are some measures which appear to me to be more immediately necessary than Parliamentary Reform—a peace with France, the conciliation of Ireland with the question of Catholic emancipation, and Parliamentary Reform in that country. While I admit this, however, I hold a Parliamentary Reform essential to the salvation of the State. With these sentiments I declare, that I shall never make one of any Administration with which Parliamentary Reform is not a leading object. This I say merely in answer to the charge of being a candidate for office, for I should be ashamed to talk of myself as fit for any office in any other view. Upon this subject I likewise declare, that the specific plan proposed last year in another place has my concurrence. I will say farther, that without a peace with France, without conciliation with Ireland, Parliamentary Reform could be of no advantage to the country; while the latter is necessary to secure and to improve the benefits of the former. There may be men of talents and integrity perfectly well qualified for the first offices of the State who would not consider Parliamentary Reform as a necessary ingredient in their system. Such men I should congratulate upon their boldness in undertaking the conduct of public affairs upon such terms. So long, however, as they acted for the public advantage, they should have my support, though I should reserve to myself the right of bringing forward the question of Parliamentary Reform whenever the proper moment arrived.

But the calumniator to which I have alluded, not satisfied with these charges, have also dared to insinuate that I am not averse to the success of the French in their designs against this country.

Much as I despise the authors of these attacks, I think it necessary to repel calumnies so gross. I cannot help considering it as a disadvantage to this country to hold out to the enemy, that on landing here they would find supporters. Yet such are the falsehoods which these calumniators assert, such are the means by which they encourage the French to make the attempt. After they have by their own lies induced the enemy to judge unfavourably of the temper of many people here, they turn round and impute the blame of encouragement to those against whom they forge the original calumny, and ascribe to us those impressions of the enemy which they have occasioned. But in case of invasion, who would be the men from whom the Directory might flatter themselves with assistance? Would it not be from those mean sycophants of power who follow every change, who have alternately been the creatures of every one in authority, and whose loyalty

“ Is the blind instinct that crouches to the rod,

“ And licks the foot that treads it in the dust?”

Every man in the country must know, that if the French were to succeed, we should be the most degraded and absolute slaves that ever existed. No man can believe that those who oppose Administration could for a moment abet the designs of an invading enemy. What then can we think of Ministers, when we see them encouraging these base calumnies? What shall we think, when we see them holding out a person whom no man could suspect of disloyalty to his Sovereign, or treachery to his country, as unfit to be trusted with arms for their defence. Of this subject, however, it would be irregular to say more on the present occasion, as it would more naturally form a separate consideration. Yet such calumnies as this did the creatures of Ministers industriously propagate, and I mention them only to shew that no man can take any share in opposition to the measures of Administration, without being in this manner stigmatized. For my own part, though I never shall contribute to preserve His Majesty's present Ministers in office, I will exert every effort in repelling invasion from our coasts. I shall wait only my Sovereign's command to take arms to defend my country, anxious to mingle in the hottest of the battle. Though I conceive there can be no more decided enemy to his King and Country than the present Minister, I should suspend all difference of opinion till the hostile attack was repelled. Then, however, I should return with the same abhorrence of his principles and detestation of his conduct, and vow eternal enmity to his system. If ever I contract any alliance with any Administration upon any other

basis but that which I have described ; or join any set of men upon public principles different from those I have professed—may the just indignation of my country pursue me, and may my Creator pour down his curses on my apostate head !

His Grace then moved,

“ That an humble address be presented to His Majesty, most humbly to represent, that, from the commencement of the war to the present moment, His Majesty's Ministers have had all the advantages which could be derived from the entire confidence and support of Parliament ; that this confidence and support have given them the unlimited command and disposal of the power and revenue of these kingdoms ; that with means profusely furnished to obtain success, the Councils which have had the direction of this power, and the application of these resources, have been attended with no effect but to exalt France to her present formidable greatness, and in the same proportion to impair the relative situation of Great Britain, to expose her, with reduced strength and diminished resources, to all those dangers which it was alledged could be averted only by an early and successful combination to resist the principles, as well as the power, of the French Government ; and after an unavailing expence of blood and treasure, to compel His Majesty's Ministers to open a negotiation for peace, by a total dereliction of all the principles on which the war was said to be unavoidable, and by submitting to abandon those safeguards and defences which, in the early period of hostilities, were insisted on as absolutely indispensable to the security of these kingdoms.

“ That, without looking back to the causes of the war, or inquiring whether it might, or might not, have been avoided, and reserving for another moment all consideration of the charges which may hereafter be brought against those persons who originally advised His Majesty not to acknowledge the Republic of France, nor to listen to any terms of accommodation, we think it our duty humbly to lay before His Majesty the situation in which we are now placed.

“ We are awed by the result of the war itself, and astonished at the conclusion drawn from it by His Majesty's Ministers, who, with all the means of vigorous attack, have reduced us to a state of precarious defence, yet still have the confidence to assert, that in the same Councils which have proved so incompetent in prosperity to direct with advantage the affairs of the nation, the best means are to be found of relief and security in our present difficulty and distress, and that we are still to look to them alone for the attainment of a safe and honourable peace.

" That this House, and every Member of it, is ready to provide for a vigorous defence of the country, and will not shrink from any personal difficulty or danger that may attend the performance of this duty; that whatever differences may exist with regard to the principles and policy of our internal Government, we are determined and unanimous in our resolution to resist all foreign interference. But, instructed as we are by a long series of events, and corrected by experience, we are bound by our duty, and compelled by necessity, to submit to His Majesty our humble opinion, that the situation of the country is too critical, and the dangers that surround it are too serious, to admit of any farther trial of the same Councils which have constantly failed, or of the same persons for whose continuance in office, notwithstanding the heavy and unanswerable charges which have been brought against them, even themselves have nothing to plead but a feeble unavailing rectitude of intention constantly overpowered by the superior policy and vigour of the enemy, or a pretended apprehension, equally false and malignant, of the designs and principles of those whom His Majesty might appoint to succeed them in the administration of public affairs—as if in the present Cabinet were to be found the only efficient persons whose loyalty and attachment to the Constitution were free from all suspicion and doubt.

" That, lamenting as we do, the failure of the late negotiations for peace, we beseech His Majesty seriously to reflect, whether, when conducted by his present Ministers, there could be any reasonable hope of their success. We have not forgotten their haughty and supercilious rejection of all offers of accommodation previous to the commencement of hostilities; and we too well remember the terms of inveterate and irreconcilable enmity on which the contest was placed at the outset, and on which it has ever since been conducted, to hope for any conciliatory disposition between the enemy and the original advisers of the war—we cannot be surprised that any overture which may now be made by His Majesty's Ministers, after having wilfully neglected or insolently refused every favourable opportunity of negotiation, should be received as an acknowledgement of weakness and distress, rather than as a proof of a sincere disposition to peace.

" Farther, to represent to His Majesty, that the situation of the country is in all respects pregnant with dangers unknown at any former period: our domestic distress is great, and is hourly increasing; the principles of our free Constitution have been violated, and some of the most essential securities of our liberties destroyed; the connection with our Sister Kingdom is threatened with dissolution,

and all the foundations of our importance and power in Europe are rendered precarious and uncertain. To extricate us from such difficulties, requires much fortitude and wisdom; for these qualities we cannot look to His Majesty's present advisers; under them we cannot hope for a successful prosecution of the war, still less for the conclusion of a secure and equitable peace.

"We therefore submit this our humble representation to His Majesty, trusting that His Majesty will see, as we do, the urgent and indispensable necessity of employing other persons, and of adopting other Councils."

Lord BORINGDON rose, he said, to take the earliest opportunity of entering his protest against the adoption of a proposition pregnant with danger in the present circumstances of the country. He could not help observing, that the noble duke, in his various and complicated statements, carefully abstained from comparing the present situation of Great Britain with that of other countries, as in that case the comparatively prosperous and happy situation of the former must be apparent. But the noble Duke was too well aware of the effects of such an impression against the general tenor of his argument. The people of this country would then feel a particular pride in surveying the unrivaled blessings they enjoy, and of beholding the dignified situation in which their country stood in the estimation of the civilized world; they must then see the effects of French tyranny on several powers in Europe—let them cast their eyes on the situation of the once independent Spanish Monarchy—let them behold the condition of the Maritime Neutral Powers—of subjugated Italy—and, above all, of the real state of France itself—Switzerland was also latterly involved in the general calamity; let the people of Britain consider the state to which all those powers are reduced, and compare it with their own, though 164 millions might necessarily be added to their national debt, and vigour and strength unprecedented in the annals of the country. With respect to the origin of the war, though the noble Duke professed to abstain from it, yet it was referred to in almost every point of his speech, and the authors of it pretty plainly insinuated. However, he deemed that question completely decided (if it had not been determined before), by a publication which not long since reached this country, as that work must remove every doubt upon the subject. The idea, that the war was persisted in by England in order to restore the French Monarchy, was much dwelt upon, as the means of keeping up the spirit of resentment in France against this country. This he denied; at least the objection would apply as well to every war the two countries had ever been engaged in. Indeed, the principle

pervaded all wars, that advantages should be taken of opposing parties and opinions in the enemy's country. Did not Louis XIV. and England and Austria, act reciprocally on that principle, in the war relative to the succession to the Spanish Monarchy? What repeated succours did not the French Kings send to the adherents of James II. and the pretender, in these kingdoms?

That we were not fighting against any particular form of Government in France, he would quote the authority of one of the warmest Republicans in that country, (Tallien), who, when he was Commissioner in one of the Western districts, addressed a paper to the French nation; wherein, speaking of England, he says, "It is not against a Republic England is fighting, it is against France; and if France established a Monarchy to-morrow, England would fight for a Republic." So it was plain, that the principle of the war, on the part of this country against France, was not against any particular form of Government she might choose to adopt, but against her over-weening arrogance, and thirst for universal dominion—which has produced such calamitous effects in Europe already.

Respecting what had been said of Ireland, he would ask, how was it certain that a system of conciliation, as it was called, would succeed in that country? He had his doubts on that point. What effect could propositions from this country have upon men, who declared they would listen to nothing but what came from themselves? The adoption of many of the measures suggested would be attended with no effect: besides, the detail of the atrocities, as they were called by the noble Duke, he believed, was much exaggerated; and it plainly appeared, that much of what was stated in that light by a noble Lord in that House last November, was unfounded. With respect to the charge of Ministers wishing to despoil the lesser powers of Europe, to aggrandize the greater, it was unfounded; neither Spain nor Holland came under that description. But see what transpired in the intercourse between Lord Malmesbury and M. de la Croix. The proposal for sacrificing the Ecclesiastical States of the empire, on an equivalent for Belgium, came avowedly from the latter. How then could such a charge apply to Ministers?

His Lordship here went into a general vindication of the conduct of Ministers during the interval of peace, and expatiated upon several points of their conduct, from which much national benefit avowedly resulted. Above all, their admirable system of finance, and a plan for the liquidation of the national debt, was deserving of praise; and the best encomium which could be passed upon their general conduct was, the rise of the funds from 66 to 97. Added

to this, the measure of removing any Minister in the present critical state of the country, was a matter of great moment. The suspending of the regular Government, even for a moment, would be attended with the most serious consequences; at a time when it might be said, a conspiracy existed against all the old Governments of Europe—at a time when the existence of the British Constitution was at stake. At least, he believed it would be really endangered, by placing men in power who entertained such ideas of Parliamentary Reform, and who were, as was supposed, connected in some degree with the affiliated societies—Such a change would, of all things, weaken the defence of the country against the common enemy.—He alluded to those men who, it was generally understood, were likely to come into power, if the present Ministers were removed; many of whom had advanced the dangerous position, that the present House of Commons was not a representative of the people. A specific plan of reform was talked of, but out of one hundred who voted for the general question of Reform, he would venture to assert, that not five persons were agreed on the same plan. He hoped the important question before their Lordships would undergo a serious and dispassionate discussion. In concluding, he repeated his disapprobation of the motion, by apologizing for trespassing on so much of their Lordships' time.

The Duke of BEDFORD observed, that the adoption of the address could not have the effect supposed by the noble Lord. He (the Duke) had strongly, formally, and distinctly stated it was not the object of the address, that if the present Ministers were now removed, they must necessarily be succeeded by others, who were determined upon radical reform in Parliament. What he suggested was, that if there were men of integrity and talents in this House and in the House of Commons, who might not think Parliamentary Reform immediately necessary, but who might conceive they would discharge their duty by endeavouring to procure peace with France, and conciliating Ireland, he should be happy to give such men his support.

Lord HOLLAND said—My Lords, if it were possible for me to be surprized at any thing that comes from those noble Lords who have espoused the cause, and defended the conduct of His Majesty's present Ministers, I must be astonished at some of the assertions of the noble Lord who has spoken against the address moved by my noble friend and relation. That the country is in a state of unprecedented calamity and distress, is a proposition which I thought this night no man could have been hardy enough to deny. To me it appears, that our calamities and distress are so great, and the

dangers that menace the country from the present war, are of such number and magnitude, that I am astonished how any one can be thoughtless or sanguine enough to think that there is the smallest hope of a successful issue, particularly under the Administration of those whose rashness first brought the nation into the war, and whose impotence and incapacity have rendered that war more than any other shameful and disastrous. The noble Lord, though he boasts of the dignified state of this country as compared with others in Europe, admits nevertheless, that the time is pregnant with danger.—If, then, we do stand in that perilous situation—if we are, as the noble Lord says, threatened by a conspiracy; if the enemy is at our gates; are we not in a situation which requires the assistance of men of talents, fortitude, and vigour; and calls upon this House to withdraw their support from His Majesty's present Ministers, who have exhibited through the whole of their Ministerial office a total want of capacity and vigour; and who, from the nature of their conduct in the course of this war, have not only involved the country in calamity and danger, but rendered themselves incapable of ever extricating it again. It may seem strange, my Lords, that I, who must be conscious of my own inexperience and deficiency, impeach thus the understanding of men who are allowed to have among them much talents. That they have great talents, I readily admit; but that those talents they possess are fitted for the present times, I take the liberty to deny;

“Non tali auxilio, nec defensoribus istis,

Tempus eger.”

Lofty declamation without energy; boastful eloquence without vigour; cunning without wisdom; feeble efforts or temporising expedients, will never rescue this country from the dangers which press upon it from all parts. On the origin of the war, I shall offer a few remarks, since they have been touched upon by the noble Baron who has spoken against the motion. Although a noble Lord (Lord Grenville) took upon himself to rebuke me on a former night for the sentiments I had avowed on that subject, I will not be deterred or amused from my purpose of repeating them now. The Laws and Constitution give me a power to speak, to offer my advice and opinion as a Peer in this House, and I have a right to make use of all the materials in my possession. The noble Lord has denied that the restoration of Monarchy in France was the primary object of the war, and has given the authority of Talien, who, in a public paper, avowed that it was not the Republic, but France, against which England waged war. This, my Lords, was at one

time true, and at another false, just as it happened to suit the occasional views of Ministers. Your Lordships know what were the doctrines which were laid down by a celebrated gentleman, now deceased, whose talents I admired, whose virtues I revered, and whose memory I respect. I mean Mr. Burke. That great man maintained, that, without the restoration of a Monarchy of some form or other in France, there was no security for Europe. My Lords, it is to the confusion of those two doctrines we are to attribute all the errors and all the calamities of the war; for, while Mr. Burke urged the necessity of overturning the Republic, Ministers thought that a proper pretext and a fit opportunity to attack France; and thus unhappily contrived to enlist every man in France, whether Republican or Loyalist, against them, and to irritate and inflame them against this country. By this confusion of principle, by the duplicity of their conduct, and by the obvious treachery of their views, did the Allies enlist, not only the interests, but the natural vanity of France, against them; so that every individual in that country felt it to be his principle and his duty to resist an infamous combination of Princes, who commenced the war by swindling, and ended it in blunders and disgrace. With views such as these the war commenced; England being at that time, as has been stated, in a condition of unexampled prosperity. Now that all the objects which Government had in view, whether those so ably enforced by Mr. Burke on one hand, or the indefinite views of the Minister on the other, have completely failed, cannot be denied; neither can it be overlooked that France, at the commencement of the contest had every imaginable difficulty to encounter. Have I not then a right to say that this country, flourishing as it was, found it impossible to check the progress of France, crippled and depressed; and is it not fair to presume that such miscarriages, so uniformly happening to every plan of Ministers, can only be owing to their total want of talents and capacity as Statesmen? They set out with a very confident promise that the war would be short in duration; it has turned out otherwise, and it is natural enough for them to plead, and may be candid for us to admit, that so far they were in error; but if a long series of action is found to be but one long series of error; if in a period of six years changing from principle to principle, and shifting from expedient to expedient, they are found not to have been once right, am I not justified in saying, that they have neither talents, vigour, or capacity, and ought to be dismissed, in order to give place to men better qualified to govern the country in the arduous and dangerous contest in which we are involved by their folly and wickedness. But, says a noble Lord, this would be ingratitude; this

would be to dismiss men who have rendered great service to the country, and raised its finances to a state of unprecedented affluence and prosperity." But shall such a paltry evasion be deemed a justification of their having again destroyed the finances of the country? Let Ministers restore the finances even to the situation in which they stood at the period previous to their boasted services!! Not only have they undone what they themselves did, but all that had been done before their times. Are we to allow this in justification of their misconduct? Are we, out of gratitude for a small benefit supposed to be done in time of peace, to overlook the most unjustifiable misconduct of Ministers, and devote the country to them and ruin in time of war?

My Lords, it is impossible but you must remember that, at the beginning of every session, the Minister has said to Parliament, "There is your expences for this year:" and that invariably and constantly the sum has been doubled before the end of the session. This is called "an unforeseen accident." Subsidies were unexpectedly found to be necessary, and the ordinary mode of supply was departed from. Those were as unlucky and as wrong as all other parts of the Minister's politics; and here too they plead error: but can they say that they were not cautioned against those subsidies? Were there no men eminent for virtue and talents, who predicted at the time that the subsidized powers would desert the alliance, and that the treasures of the nation would be squandered in vain? I will not dwell upon the desertion of Prussia, because it is now so long known, and, indeed, was from the beginning so obvious, that it must be familiar to your Lordships; but Austria was subsidized; and Sardinia was subsidized to carry on the war. Holland did not desire our interference; and all, as they began, so they continued to carry on the war merely because this country persuaded them to carry it on. But happy would it have been for this country if Ministers, instead of subsidizing those powers to carry on the war, had allowed, or even subsidized them to make peace; it may have been justifiable in them to subsidize Prussia to make peace, but it is most unfortunate that Austria was not persuaded to make peace before Belgium was lost. When Sardinia, in return for our subsidy, made a peace with France, it was "an unforeseen accident." Every failure of the Ministers was "an unforeseen accident." A noble Marquis (Lansdown) in words which I had not the pleasure to hear, but which, if truly reported, in my opinion equalled any that have ever been uttered in this House for wisdom and prescience, once said, that the Allies, by their conduct in the war, would establish a military Republic in the heart of Europe—and so it turned out.

Was that an unforeseen accident? No, not unforeseen. Admitting that it could be termed unfortunate, and that all the misconduct of the war could be considered as no worse than unfortunate, it does not alter the grounds of my noble friend's motion; for if the measures of any particular set of men happen to be unfortunate, it is good and sufficient grounds for dismissing them, since very good or very bad fortune have a very impressive effect on the minds of men.

My Lords, I shall now trouble you with a few observations on the very important subject of Ireland. A noble Lord, in answer to my noble friend's proposal for conciliation, has asked if any one will put his hand to his heart, and say, that conciliation would produce the effect of tranquilizing that country? I ask, will any one put his hand to his heart, and say, that coercion will produce it? Can any one point out a single instance of such an effect having been produced by such means in such circumstances? Has the war with France, or has that with America, both of which inspired their advocates with the most sanguine and presumptuous hopes, given reason to put any confidence in coercion? My Lords, I can put my hand to my heart, and say, that I am persuaded His Majesty's present Ministers cannot tranquilize that country even by conciliation. How can they conciliate, whose concessions are always known to be the concessions of weakness and fear, who refuse to supplication what they grant to menace; who not only in the case of France, but even in that of the mutinies at Portsmouth, and of the grants to Ireland, never conceded that which they had not before refused; and who never granted even to the Irish (the new fragments of whose nautical history left us to prove to be the most generous people upon earth) any thing without struggle and reluctance? And thus, my Lords, the Rulers of France argue of our Minister; and hence arises their reluctance to make peace till they can exact from the fear and feebleness of Administration that which they would despair of obtaining from any other set of men. When they observe in the political tactics here the nature of our Minister, and his jealousy of the People, they naturally say, why does he ask for peace? Is it for the sake of peace in its true spirit? No; no such thing. Is it because he thinks peace wise, or prudent, or just? No; no such thing; but because he finds, as he has held it out, that the People are adverse to the war, and demand a peace with a clamour which can only be appeased by holding out the pretext of negotiation; and speculating in this manner on the conduct of Ministers, the Directory withhold that peace which, if any other men were our Ministers, they would feel it to be their interest to grant to us.

As to our negotiations, the first proposal made by Ministers was, when Jourdan was at the head of a victorious army; but that ended because the restoration of Belgium was made a *sine qua non*. In this case, the weakness of Ministers appeared; for they ought to have duly considered, first, the probability of regaining that country; and next, whether the sum of money that might be expended in regaining it would not be more than Belgium in the hands of Austria would be worth to us. It is well known that in Vienna Belgium was looked upon as an incumbrance; to urge Austria to fight for it, therefore, and to pay a subsidy for that purpose, I rely upon it, was actual infamy. To pay subsidies for the purpose of maintaining Belgium as a *sine qua non*, is a proof of either such incapacity or such insincerity as ought not to be pardoned. The British Minister, who was so dignified that he would hold no terms or intercourse with the murderers of the King of France, was found sending a Plenipotentiary over to crouch to one of the worst of those very murderers—and the enemy, very sagaciously informed from thence that, by waiting longer, they would have more ample concessions; for the *malus animus* is no more dead among the Rulers of France, than among our Ministers.

My Lords, Ministers give out that they stay in office to keep out others who would be worse than themselves. This I conceive to be extremely arrogant; for is it not insulting the nation at large to suggest that there are in it only two men fit for the office. For my part, my Lords, I am sure there are many; and I pledge myself to support any set of men who will make the attainment of peace their object. As for Reform, I pledge myself to pursue it, as necessary to prevent the same system from taking place here, which produced the French Revolution, as well as that in America. To dismiss Ministers is therefore necessary; and I, for my part, will support, in or out of this House, such Ministers supplying their place as will take measures to conciliate Ireland, not by offering them terms, but by giving them what they desire; for it is not for us to determine for them what may be in our opinions a wise Government. Every country has a right to be governed in that way that makes them happy.

The Earl of HILLSBOROUGH (Marquis of Downshire in Ireland) said he could lay his hand upon his heart and declare that, in his opinion, conciliation, as explained by the noble Duke, and others, could never save Ireland. If it was meant that the King of Great Britain should no longer be acknowledged in Ireland, and that that country should be a province to France, that indeed might be obtained by conciliation. He would declare farther, that it was

the general wish of that country to stand or fall by this. But he was ashamed to say that there were some persons in that country so base as to wish to see it made a province to France. He came to the House to-day thinking it was impossible for any noble Lord to introduce into this debate the subject of Ireland, after so plain and ample a statement that had been made upon that subject, not only in that House but also in Ireland, by His Majesty's Ministers. Every syllable that a noble Earl had stated upon that measure had been contradicted by the statement of plain facts. It appeared that the doubts of that noble Lord respecting the existence of a plot were fully answered; that there were there, even in his own house, people engaged in making arms. There were indeed two sets of people in Ireland: the one of them said they wanted the emancipation of the Catholics; the other said they wanted Parliamentary Reform—in which they were not sincere; they made use of these pretexts to catch the vulgar and to deceive the ignorant. He was sorry that a noble Lord of so much authority in that country and in this made use of that doctrine in his argument, because that was certainly a misconception, as applied to the people of Ireland.

Much had been said this night upon the subject of coercion. He was ready to confess he was not afraid of the effect of coercion, although he liked concession when well applied. And upon that subject he must observe that every concession was made by our Sovereign that could be safely made towards Ireland ever since he knew it. Ireland had a trade as free as could be safely made so, with due regard to the other parts of His Majesty's dominions. Every Catholic was free who chused to be so; that was to say, they were made as free as the safety of the State would admit. Were the Catholics to have an equal share in the Government with the Protestants, the Government would soon be lost. He was more sorry than he could express at being obliged to say that coercion was absolutely necessary in Ireland; but he hoped it would stop the progress of the disaffected there, and indeed their efforts were becoming daily more and more feeble, the people they had deluded by their artifice were every day opening their eyes; by this coercion, and by being admonished, they were returning to their duty; many of them had acknowledged their errors, many more were about to follow their example, and many had given proof of their allegiance by entering into the army; and he trusted they would soon all be ashamed of having been deluded so long by those who had nothing in view but to sacrifice their country to the ambition of its enemies; but he must observe still farther, that these disaffected persons in Ireland never would have gone the length they did, had

they not received support from this country ; and he was sorry and ashamed to say that too many noblemen gave strength to these persons and these societies, by belonging to them ; or if they did not belong to them, gave them their countenance, which had in some respects the same effect. Having said this, he was prepared to give his decided negative to this address. He would not enter upon the general arguments of the noble Duke, he should only say, that the motion with which he concluded, had only a tendency to damp the ardour of the people ; and therefore, were there no other reason against it, he should give his decided negative.

Lord ROMNEY said, that at so late an hour of the night he should not enter into the project now before their Lordships, but he should say a few words upon it, and, in his opinion, a few would be sufficient, because the real question lay in a small compass. If their Lordships recollected what passed upon this subject last year, they would be assisted very much in coming to a conclusion on the matter now before them, for the same point was then decided after a full discussion, and the question now was, whether what had happened since that discussion altered the nature of the case?

The noble Lord who spoke last but one, had observed that the two wars were owing to the want of a Parliamentary Reform. Now he could say, for he was in Parliament during the whole of the American war ; that if ever there was a war put an end to by Parliament, the American war was so put an end to. The same noble Lord had taken notice of the conduct of Ministers with regard to the Netherlands ; there might indeed be some difference of opinion whether the Netherlands ought to be made a *fine qua non* ; but he believed there was not a single Lord among them all that thought the Netherlands were to be out of the question. As to what passed last year, and what had passed since, and indeed on the conduct of Ministers altogether, he declared that he expected a motion of thanks to Ministers instead of a motion for dismissing them. He declared upon his honour that he thought they deserved the thanks of that House, as he believed they had the thanks of the public for their ability, their diligence, and the care they took of the interest of the State in every part of their Administration during the course of the present war. He had never considered this as an unsuccessful war. In no spot upon the whole globe had we lost a single point. The enemy, notwithstanding all their gasconade, dared not attack us within a league of their own coast, for they had not attempted it at Guernsey or Jersey. But what had been said by the noble Duke of our Ministers was applicable to the French, for they boasted in proportion to their weakness as applicable to any

offensive operations against us, nor did he see the least probability of danger to us from any thing they could do. He did not like to hear any disparaging language used with regard to the exertions of the people of this country. We should remember the situation in which we stood last year when we had so many domestic difficulties, and so many domestic enemies. How was the picture changed in that respect? We now saw men of every description eager to shew their zeal in their country's cause, and to contribute to the support of the Government under which they had the happiness to live. Did that shew that we should change Ministers, and that to make way for God knew who? The noble Duke said he would not accept of any office in Administration, and seemed to convey an idea that all those with whom he acted would not accept any offices; perhaps they expected an address of that House to beseech them to do so. But to observe on what had been done. The Spaniards came out with 22 fall of the line. We met them with an unequal force, and they considered it as a miracle that they escaped. Was that a reason for changing Ministers? The most pleasing circumstance with him was, that we were at this moment more capable of carrying on the war than we were last year; and this he believed was owing to the wise policy of the Ministers of this country. It was matter of indifference to him who were Ministers, provided they did their duty; it was to the salvation of the country that he looked, and he declared that in the county in which he resided, the people there (the county of Kent,) were so far from not having confidence in the Executive Government, that they were almost to a man ready to come forward to support it. He declared upon his honour, that the people of the county of Kent were ready to submit to every measure of Government, and he had no doubt that, in case of an invasion, they would prove themselves a great and powerful, because a free people. Not that they were perfectly unanimous, because unanimity to a man was not to be expected among a free people; difference of opinion would exist and would shew itself among such people. It was only where the people were slaves, that perfect unanimity would appear: such, for instance, as in France; where men were forced into the service at the point of the sword; that was indeed one sort of unanimity, but thank God that was not the unanimity of this country. Upon the whole of the matter, he did not think he should be a friend to his country, nor to his interest in it, if he did not give to the motion now before the House his decided approbation. He was so clearly convinced of this, that unless this motion was carried, he should propose a motion similar to that which was voted formerly, to approve of the conduct of Adminis-

tration in the progress of the war. But first he should say, because he thought it his duty to say, that an officer, who had done himself much credit (he meant Sir Charles Grey) who was as remarkable for his affability of manners as for his great skill and experience in his profession, had done the public much service. He had kept the soldiers under his command in good order without any unnecessary rigour, and he was a person to whom the public were much indebted.

He concluded with reading the motion, which he said he should bring forward after this was disposed of:—"That in a crisis in which all the interests of our country are at stake, we have seen with peculiar satisfaction, that the zeal and public spirit of every rank of our fellow-subjects has risen in proportion to the magnitude of the occasion; and that animated on our part by the same sentiments, we deem it our indispensable duty, instead of distracting the Councils of our Sovereign with proposals of change, to renew the declaration of our invariable adherence to the principles which have governed His Majesty's Councils, and in which his Parliament has uniformly concurred, for the security of these kingdoms against foreign attack, and for the maintenance of our Religion, Laws, and constitution."

The Earl of DARNLEY thought that the noble Duke should have proved that the French were capable of preserving the relations of peace and amity, before he had accused Ministers of not having entered into treaty with them. The House would recollect, that the question was frequently discussed, and as frequently decided against the opinion of the noble Duke and his friends. His Lordship then went into the examination of the different negotiations, and inferred, that they were all frustrated through the inordinate ambition, the insatiable temper, and overbearing conduct of the French. The present Administration, he did not presume to say, had always been right, as far as his apprehension went, but they were so far right, he should think, that he acted inconsistent with his duty to his country, if he were to support the present motion. The noble Duke had insinuated, that he did not wish to form part of any Administration that should succeed the present one, if dismissed; but it must clearly be so; for if the present Ministers were dismissed, who were to succeed them? No doubt there were many men who could guide the Councils of the Nation as well, perhaps better; but where was His Majesty to find them on the instant? Clear, therefore, it was, that the noble Duke and his friends must be the persons.

The Marquis of LANSDOWN then rose:—The question now before your Lordships being in substance a very plain one, I shall confine myself to the matter of it; or, at least, I shall endeavour to do so as succinctly as I can. Whatever my opinion might be as to the origin of the present war, I shall abstain from delivering that opinion now, on account of the lateness of the hour, and for other reasons which I need not enumerate.

The situation in which we are, and which every man's heart and hand should be ready to relieve if possible, is, in my opinion, a very alarming one. The question before us is, whether His Majesty's present Ministers, as they have proved themselves by their conduct, (for it is by their conduct only they can be fairly tried,) are capable or incapable of conducting the affairs of this country with advantage to its interests; are fit or unfit to be trusted with its management in future: In this critical moment, I know of nothing whereby to judge of men, but by their conduct and their actions. They have had great experience of your Lordships, and you of them; they have had many opportunities of shewing their talents; they have had the purse of this nation entirely at their command, for now upwards of four, and, indeed, almost five years. It is easy to put every man upon the right road to come to his journey's end in forming an opinion upon Ministers. We have only to examine what they have promised—what they have undertaken—what they have done.—and if they have promised any thing which they have not performed, what reasons they can alledge for their failure—whether they have made good your expectations, or disappointed you in them. In God's name, if they be proved to have acted as wise men ought to have acted, let them not only be free from censure, but let them have your praise; for he must be a wicked man, who would desire you to advise your Sovereign to dismiss Ministers who have acted wisely. It would be a bad thing to have the Government of this country at such a time as this for only three days (more would not be necessary) without an Administration. If, on the other hand, it should appear they undertook what they knew they would not accomplish, or what they ought to know they could not accomplish; if, from affluent circumstances, in every sense of the phrase, they have reduced you to poverty; if, from the highest credit, they have brought your finances to disrepute; and have brought you to that state in which they have often declared your enemies to be, and that by their negligence or incapacity, then I say he would be a wicked man who desired you not to address your Sovereign to dismiss them from his Councils, and speak not with

party spirit ; there are men both in Administration and Opposition for whom I have great respect, for their talents at least. I have great respect for the noble Duke, whose motion is now before you, as well as to many others who generally agree with him ; but it is not to one, or two, or to twenty persons that I look. I think that worthy and able men are never wanting. I have seen enough of this world to know that nature, ever true to herself, always produces that which is necessary, and which man may always find upon seeking. I should wish to bring this subject into as small a compass as possible, considering its importance, and to lay it before you with such simplicity and clearness as may enable you to decide upon it without difficulty. Differing as I know I do from many noble Lords ; differing, perhaps, from the majority of your Lordships, upon this question, I think it is my duty to state that difference, and to lodge it with your Lordships, from which I am not without hopes some good may arise ; since, if I am right, I shall afford you an opportunity of becoming so ; and if wrong, there is no man who will be more sorry for his error than I shall be. This question ought to be coolly and calmly decided, not by passion and prejudice. I remember what the course was during the American war. The passions were addressed, and every man who attempted to address the judgements of men was cried down ; and I saw afterwards all that false ardor abate, and Reason resume her empire ; but not until much mischief had been occasioned. I would to God that the dangers were not greater now from these passions and false argument, than they were at the time of the American war ; but all the evils of that war were nothing when compared to the present. What has been the conduct of Ministers, generally speaking ? With regard to Allies, they said that your Allies were such as would never quit you, but would carry you through every object they undertook for you. When any thing was urged against them, it was considered as indecent to suggest it ; so dangerous to the public, that even a discussion was only likely to embroil the safety of your country. Your Allies were superior to any idea of default. Nay, I have heard it called a libel upon his Imperial Majesty to doubt the solvency of the Court of Vienna, for actions were deposited in the Bank to make good the payments of the Imperial Loan. It was ungentlemanly and mean to doubt the good faith of the Imperial Court, in pecuniary as well as military engagements. That an idea of the Emperor making peace without us was so absurd a thing, that the statement of it was not to be endured. What was said of the French Finance ? That the French were in a state of abject penury ; that in Paris, and all over the provinces, they were reduced

to the last penny ; that they had issued I know not how many milliards in paper which they could never pay, and that it was impossible for them to go on ; whereas you had a million surplus besides your sinking fund ; in short, that your property was unbounded, while the French had not any. That, indeed, the war was to secure your property, which would be done so well, notwithstanding the war, that you would never be called upon to go out of the ordinary course of taxation ; that it was out of the chapter of accidents for you to be brought into a situation by which your property would be insecure. Compare these vaunting promises with the facts as they have since appeared, my Lords. You were promised great success upon the Continent in consequence of the wise measures of Administration ; you are now driven from the Continent, so that you have not room to form a line there. Nothing can protect you from mischief upon the Continent, but the total insignificance to which you are reduced. Tell me when there was a period till the present in the history of Europe, when Great Britain dared not shew herself upon the Continent ; she is, indeed, blotted out of the map of Europe. You now have no Ambassador to see or represent any thing with regard to the balance of power in Europe, which you were wont to adjust, which you have now lost, and lost, I fear, to all eternity, by the mismanagements of your Ministers.

A noble friend of mine (Lord Holland) asked the other day for some papers relative to Belgium being insisted upon as a *sine qua non* of peace. Had I been in the House I should have saved him the trouble of moving for any such papers ; because I could have told my noble friend that Ministers had no such papers as he wished for. They have no papers from the Emperor respecting Belgium, my Lords ; I know they have not. They might have shewn my noble friend some finance diplomatic correspondence, that nobody would give them two-pence to see. In God's name if they had, could any thing possess their imagination on the 27th day of December 1796, to make that absurd demand upon the French ? What do you think of the heads of such Ministers, my Lords ? Is it conceivable that so much absurdity can enter the mind of man as this will appear to be when you come to compare the dates. They insist at this time on the restoration of the Milanese Savoy, and that every thing should be put on the footing of the *status quo ante bellum*. In less than four months after this, it appears that the Emperor opened a negotiation with the French, in which he stipulated as a preliminary, not to insist upon any of these points which our Ministers insisted upon for him. Is it conceivable they should have done this, had they the communication from the Emperor of what was

then the view of the Court of Vienna? This negotiation opened on the 17th of April 1797. Here our Ministers proceeded as if they were the Governors of all Europe, at the same time when all Europe was laughing at them.

But, what is become of all the milliards of paper which were to bear down the finance of France? These same milliards of assignats they have got rid of at the expence, to their Government, of only six millions sterling, and yet they have contrived to continue the war, although our Ministers pronounced that to be impossible. Their paper is extinct instead of being extended. But what is our case in point of finance? We are driven to every desperate resource—driven to I know not what expedient—somebody said something of swindling, this is something very near it. With regard to the subscriptions, I can only repeat what was better said by Mr. Burke, who was certainly a man of great weight with Ministers; he says of subscriptions, that it is a step towards the dissolution of all property. If that was his opinion long ago, what would he have said to the present step? Here we were going all over the country, making all public bodies apply the property entrusted to them for certain uses, to the exigencies of the Government; and the Bank of England is made to give, headlong, 200,000*l.* without the advice of their Counsel. Why have they a Counsel? Why should they throw away their own money and the money of others at the feet of the Executive Government? No man is accustomed to speak with a more superstitious regard of the Directors of the Bank of England, or of the Bank itself, than I am; but when I see the Directors so ready to supply Government, contrary to the rules of law and contrary to the principles of justice, giving away the money of the Proprietors, without their consent, (for I do not call it a consent when money is voted away at the Bank, God knows by whom, in a hubble-bubble manner), I am then obliged to qualify the character I had been accustomed to give to the Directors, and to say that the people ought now to distrust them.

With regard to property, I would ask, how is it possible you can conceive, my Lords, that protection to property is the object of this war? And here I cannot help saying that new, and, in my opinion, very dangerous doctrines, are held forth concerning property, of which I will give your Lordships a short proof from a *random*, which, if I am rightly informed, ought to alarm your Lordships, as I assure you it has alarmed me; it relates to what passed in another House. I will give an opportunity to explain the doctrine away, or else it shall come before your Lordships again and again. It is stated to have been said, *These offices and places*

were held by a stronger tenure than any freehold." I will never suffer that doctrine to go unrefuted. To consider offices and places under the Crown of equal weight, or superior to freehold property, is a doctrine of the most monstrous nature. Offices are commonly obtained by accident, intrigue, or Court corruption, and they should never be put upon a footing with a freehold. True it is indeed, my Lords, that these doctrines do not startle many of your Lordships much, because ideas of property are not much examined; the reason of that is obvious—it is because property has hitherto been pretty secure in this country, and men seldom examine much into things that are not disputed. But your Lordships should be aware, that when once your property is insecure, your liberties will soon become so. If you give up your property to these profligate principles, your liberty must soon follow; and, indeed, property may subsist without liberty, better than liberty can subsist without property. I know it is difficult to look your circumstances in the face, my Lords; but they should be so: and it should be remembered that nine times out of ten in private affairs, men are ruined for want of looking their affairs in the face. This is not a matter to be delayed for months, nor for many weeks, no, nor for many days. I come now to consider of the folly of the system of our Ministers, in endeavouring to extend our empire by conquest. That extension is pleasing to weak minds, because it is a necessary extension of patronage; but I have seen various instances of the folly of it in a national point of view.

But how are you to defend yourselves against invasion? I own I have no very great fear of that in this country; but as to Ireland, true it is Hoche is no more, but I cannot help remembering how the case stood on a former occasion; nor can I help observing, there is no crime in stating it, for it is matter of common history, that all about Limerick is very defenceless, and there is no knowing what the case may be, and I am afraid also of the state of the North-western coast. I am afraid also that the state of Ireland is not so good as some among your Lordships imagine it to be; for although I have a great respect for the noble Marquis, and an esteem for his local knowledge, yet every body should form his own conclusion from the information he receives. I have reason to believe that Ireland is at this moment held, from one end to the other, by military tenure. How it can be safe under a military tenure, I cannot conceive; how the military can be totally free, is beyond my comprehension. This very day, my Lords, I received accounts from Ireland, not from a politician who colours and paints facts to suit his system; nor from a man who is paid for writing news, but from a

plain matter of fact. He says, that the farmers in various parts in Ireland are declining their tillage. What a scene of calamity does this not open to our view; here is the possibility, at least, of a famine in one part of the empire. But look at the thing in a larger scale—What is the British empire? It consists of Great Britain and Ireland, together with its dependencies; which dependencies I conceive to be a considerable burden in any but a commercial view. Even your India I have never been an admirer of, except for its wealth, which by the way may be more than equalled by the losses of life and the corruption of morals which it occasions—What then is the situation of the kingdom? Ireland is held by military tenure, which is very expensive, very precarious, and very dangerous. Scotland is said to be quiet, and that there is no distrust between the gentry and the labourers, that there is no disaffection there, although the state of trials there hardly lead us to that conclusion. The time may soon come when England must support Scotland to carry on a war in Ireland. Why, my Lords, in this way, if the country was made of gold, and men could spring up like mushrooms, you could not long continue upon this system. It does not signify, although you should be secure from invasion, the want of money will destroy your efforts.

I object to the system of coercion which has been adopted. Lenity is much superior; and for this plain reason, that coercion requires much superior talents to that of lenity; and you may not always hear of a Richieu, a Stafford, or an Oliver Cromwell, to proceed by deception. And I say, if you take the history of mankind from the earliest times down to the present, the precedents are twenty to one in favour of lenity instead of coercion, to make a Government proper. You may make it high treason to doubt of the prosperity of the empire, and carry every thing before you: but the delusion will go off, and in a few months you will find that you have followed a false plan, and that it is too late to repent of it. As to what is wanting, you could do it to-day, if you think fit. I have been told that the difference between a wise man and a weak one is, that the wise man sees an event about three days before the other. I am afraid the Government of Berne, although, generally speaking, a wise one, has been too late in seeing its interest. I wish we may not lose our time. All that is wanting with us is, that our affairs should be entrusted to some men of plain understanding, who can see before them for a few days. You should only do on the Thursday what you must do on the Monday. With respect to the specific motion before the House, I wish to remind you of what I said on a similar motion last year. I have always

been inclined against motions of this kind—I was against it last year; but I am for it now, and I will tell your Lordships why: I have had the experience of the year 1782, where I found that Ministers were called in to make a peace, and then they were dismissed. Men who have the confidence of the public are brought in for a particular purpose; and then they are succeeded again by the old ones, they displaced; and the public, I am sorry to say it, have a very short memory, and they very soon forget all that is done by one set of men for them, and by another against them; so that the Court may use its pleasure as to Ministers after the first burst of indignation is over. I call for a dismissal of the present Ministers immediately, because we are in a desperate situation, and not a moment is to be lost. Let us have an Administration that may produce you peace, and they would do you a great deal of good, although those who are now in power may return to it, and those who procure you peace may be hanged for their trouble. As to the real remedy likely to take place, I confess I see none, unless the King and Queen could be convinced of their error and their danger; or the Public seek those constitutional means that may produce the desired effect. The Court, I am afraid, will not see its error until it is too late. I am afraid, too, the Public will not find out any constitutional means, and I wish no other, to obtain relief, but these as the only means to give a quick and speedy change to measures, which I am confident must end in utter destruction.

Lord MULGRAVE rose and said, that it was not solely to the choice of the King and Queen, or to the favour of the Court, as insinuated by the noble Marquis (Lansdown), but to the according and unanimous approbation of the People, that the present Ministers were indebted for their situations, and for their continuance in office. Not only was the conduct of His Majesty's present Ministers arraigned in the speeches of the two noble Lords who preceded him; they moreover extended their censure to the Ministers of almost every other country, for their ill management of that grand confederacy in which they had embarked against France; their conduct was also stigmatized by another noble Lord (Holland) as bordering on something like swindling, though it is well known that, as far as we were affected, all our engagements had been punctually fulfilled, and how were they enabled thus rigorously to fulfill them? Was it not by their unremitting endeavours to support the state of our finances; for to them was undoubtedly owing the flourishing condition to which they had been raised; and by the able conduct of Ministers in this respect, was the nation put in a situation to meet the unparalleled exigencies which it has since experienced—it

had been stated that one campaign cost the enemy not less a sum than one hundred and forty millions! while the expences on our side of the same campaign did not exceed our ordinary resources. The confidence of the People was also forcibly evinced in the abilities and integrity of the present Cabinet, by the spirit and alacrity with which they now pressed forward with voluntary contributions in aid of the growing exigencies of the State; which, however they might be treated as hubble-bubble contributions by a noble Marquis (Lansdown), could not fail to do equal honour to their feelings and judgement, and prove beneficial to the great cause, in support of which they were bestowed. The noble Marquis was also very anxious to defend the interests of the Bank, so much so indeed, that he betrayed a much greater tenderness for the purse of the proprietors than they themselves seemed disposed to partake in. Ministers were also blamed for not having made peace with France; and why? because delaying to make peace, was establishing a military republic in the heart of Europe, while it was omitted to be considered, that making peace with that country, was opening all Europe to the missionaries which they would send forth in crowds to propagate their revolutionary doctrines: and as to the subject of pacification, was it worthy of a free and independent country to be so frequent and forward with its entreaties of peace, and that to a Government which had shewn itself so evidently averse to every thing pacific? If he had any objections to urge against Ministers, the blame he would attach to them was, that they manifested a desire first to enter into a negotiation where there was no probability of success, and thus to give an advantage to the enemy without any expectation of receiving an equivalent—our other attempts were equally ill-timed and unsuccessful; but with regard to the last negotiation, there was, he believed, no difference of opinion concerning its termination, nor would it admit of any argument in favour of the enemy. As to what was advanced respecting the present state of Ireland, this the noble Lord felt to be a delicate subject; and whatever opinion might be held respecting the necessity of what was called conciliatory measures, the present was not a state of things to admit of conciliation. All our concessions to that country were said to be from meanness and fear; but this was an accusation against Great Britain, and not chargeable on the conduct of Ministers. On former occasions no cause of complaint had remained unredressed; but if the demands they now set up are to be conceded, then, indeed, will they appear to be conceded from meanness and from terror. Here the noble Lord inveighed against the principles and conduct of the United Irishmen, who, he said, were prepared to throw their

country into the hands of the enemy, and make it a province of France; that such was their intention, he endeavoured to prove from a paragraph in a morning paper which expressed their resolution not to attend to what either House of Parliament might say, nor to accept of any thing short of a complete emancipation of their country, or in other words, what France holds out as a temptation to the Rebels of every country. But if that country was ever unfortunate enough to fall under the tyranny of the Directory, it might now anticipate an idea of the horrid slavery under which it would be bowed, by reflecting on the situation to which they had already reduced all those who had listened to their invitations of fraternization; then should they learn the fruits of peace with France, then should they taste the fruits of complete emancipation. These were the fatal effects which he heartily deprecated from a peace with France, and on these he rested his resistance to a conciliation with the Rebels of Ireland, and his present defence of the conduct of Ministers. Here the noble Lord asked who were to be successors of the present Ministers? Were they to be the friends of the noble Duke? Were they to be those gentlemen who would not condescend to come into office without insuring the attainment of their favourite objects, a Radical Reform, and a Peace with France? Whose head and leader had lately united with the head of the Corresponding Society, and who had solemnly engaged to act together? Who absented themselves from their duty in Parliament, and who in preference addicted themselves to Clubs? These Clubs might, indeed, be more innocent than those in France, nor would he impute to the noble Lords any of the spirit that actuated those Clubs. But at all hazards he was not for entrusting power to the hands of those whom the French could look upon as their friends, nor did he deem it safe or expedient to remove the present Ministers who enjoyed the confidence of the country, in order to make room for those who were supposed to be less objectionable to the French Directory.

Lord GRENVILLE said, that on the present occasion he had rather thought it became him to wait the opinion of others, than to show any impatience to deliver his own sentiments. Certainly, if it was true, which the noble Duke (Bedford) had that night imputed to him as blame, that he felt a desire for honest fame, and an anxiety to merit the good opinion of his country, and of posterity, that sentiment must be amply gratified in the manner in which the conduct of Government had that night been spoken of, and in the quarters from which that approbation had proceeded. In what related personally to himself, he might well rest the question there; nor even

would a much higher object, the vindication of the dignity and honour of Parliament, and of the character of the British Nation, which had that night been vilified, have induced him to attempt to add to that impression which had already been produced.—He might even have remained silent, when it was said, not only of Ministers, of that House, and of Parliament, but of the whole People of England, that they had embraced with satisfaction the idea of the extermination of the People of France; an imputation so horrible and unfounded, that he could hardly yet persuade himself that he had heard it uttered by a Member of that House.

But he considered the present motion as much more important, with a view to the present and future interests of the country, than in its reference to the conduct and character even of the whole British Nation. It brought to issue here, that question which now divided every other part of Europe, and into which one must not disguise from one's-self, that all political differences in this country were now rapidly resolving themselves. Considering it in this view, he could not satisfy his conscience, if he did not solicit their Lordships' attention to it. It would easily be seen from the whole course of argument by which the motion had been supported, that the present question related much less to the conduct or character of any individuals, than to the system on which the Parliament and People of this country were at that moment acting, in opposition to the arms and principles of France. In order to decry this system, and to induce the British nation to confess those crimes and follies, that injustice and cruelty, with which the noble Duke had charged them, he had revived all the unfounded allegations respecting the principles of the war, so often made in that place, and so often rejected by their Lordships. These the noble Duke had with much labour contrasted with each other; but their difference only proved the contradictions of his own accusations. The principles which he asserted to have been adopted and maintained by Government, were, indeed, those principles which had, on different occasions, been imputed to them by the noble Duke and his friends, but which the Ministers had then, as now, uniformly and unequivocally disclaimed. The decisive proof upon the subject was to be found, not in loose recollection, or in vague reports, but on the Journals of the House. The speeches with which the King had opened and concluded each session of Parliament, afforded an authentic record of the language of Government respecting the origin, grounds, and progress of the war. There were, besides, upon the Journals, many declarations which this House had made at different periods, sometimes at the express suggestion of Ministers themselves, and with

the avowed intention of obviating misrepresentation. Why were not these appealed to? What two of these could be produced which contradict each other? What one which would support the statements of the noble Duke? The King's speech in 1794, to which the noble Duke alluded, he had himself intended to have read in his place: it was now too late an hour to detain their Lordships with it; but it was on the table; and he challenged his opponents to find in it any paragraph, provided it was entire, which could afford the least foundation for what had that night been said of it. This, then, was his defence of Parliament, against the imputation of having varied its language, or disguised its objects—of having engaged in the war for the restoration of Monarchy in France, or of having pursued it, at any period, with any other view than that of obtaining a secure and honourable peace for this country.

The noble Duke had next proceeded to condemn the alliances entered into for the prosecution of the war. It had been said that Ministers had pledged themselves that the allies never would desert this country. Was it possible that such a pledge could have been given, or that Parliament ever could require, or receive it? The British Government could not control the conduct of foreign powers. They had, indeed, alledged, particularly in the case of Austria, the various motives of good faith, honour, and dignity; of interest, and even of security, which ought to induce that power to abide by its engagements with Great Britain. Yet if these considerations were ultimately without effect, we had, at least so long as they continued to operate, the advantage of the assistance we then received. If any Continental powers are so infatuated as not to see, that by shaking the public faith and honour of their Governments, they shake the very foundations of their Thrones; if they have not yet been taught, that by giving way to the present views of France, they are opening to her the gates of their own capitals, you may regret the circumstance for their sake; you must lament it for your own; but you cannot, in justice, impute the blame of their blindness to men who act on more honourable principles, and with a wiser policy. We have under such circumstances at least this consolation, that if we now contend alone, it is against an enemy exhausted by the effects of that very system of alliance which the noble Lords condemn. It was, indeed, curious to observe, that at the very moment when these alliances were most loudly blamed, and when one noble Lord (Holland) had hazarded the extravagant assertion, that it would have been better to have subsidized these powers for concluding separate peace, the loss of their assistance was the very topic on which the same noble Lords had most relied, in all their efforts to depress the

spirit of their country. Ministers had endeavoured to procure that aid when it could be had ; we then reaped the advantage of it ; and even when its immediate operation has ceased, we feel at this moment its beneficial consequences. What would be said to any Minister engaged in a just, necessary and arduous contest, who declined to avail himself of any alliances, because there never could be any certainty of their permanence : or who refused a powerful aid in present, because it might possibly be withdrawn before the termination of the contest ?

The House was then told, that in every part of the war we had completely failed ; and for that reason they were desired to withdraw their confidence from Ministers, who had shewn themselves unable to defend the interests of their country. It would hardly be credited by any man who had not heard the noble Lords, that in all their statements of the conduct and progress of the war, they had omitted even the slightest mention of any part of our naval triumphs. On the affairs of the Continent, in which we have a secondary interest, they had dwelt with peculiar emphasis, but of that which was the primary object to Great Britain, not a word had hitherto been said. This was the justice of the noble Lords. They proposed to the House to condemn the Ministers, without even examining the principal feature of their cause. For the systems of foreign Courts, whom we could not direct ; for the success of military plans, which we could not control ; for the operations of foreign armies, in which we had not even the smallest share, they attack the character and arraign the conduct of Ministers. Of that which is immediately within the sphere of British Government, which claims the first duty of Ministers, and the first attention of Parliament ; of that on which principally depend the national prosperity, security, and honour, they wish you to dismiss all consideration. Against this mode of trial, Lord Grenville said, he must decidedly protest ; claiming for himself and for his colleagues that share of credit, whatever it may be, reflected on them from those triumphs, the chief praise of which was due to the valour and conduct of the British navy. The fact of these successes could not be denied. In that part of the war which belonged to England, and in which alone the conduct of the British Government could appear entire and unmixed, we had not only not failed, but had obtained successes which surpassed the most brilliant examples of our ancestors. It was with their examples, with their naval triumphs, with their success and glory, that he was not afraid to compare the present war ; demanding of his opponents what other period of our history could be found, when, after decisive and glorious victories successively gained

over the fleets of France, Spain, and Holland, the British Navy had rid triumphant at the same moment at the mouths of Brest, and Cadiz, and the Texel?

It had been next alledged, that we had evinced a disposition to continue the war beyond the time when peace could have been honourably obtained. It had been that night asserted, and he had occasionally read elsewhere, that there was a period, during the successes of our Allies on the Continent, when France would have been disposed to peace, and that this disposition had been criminally neglected. It was difficult to meet such an assertion, because it did not specify the time to which it referred. He desired, therefore, first to deny it as a general assertion, and in the most unequivocal terms. As far as he could collect what was the particular period referred to, it was during the tyranny of Roberespierre, of whom he could not speak in any terms of abhorrence equally forcible with those daily used by every Frenchman, and most of all, by those who had been most subservient to his power. He mentioned the name, only to remind their Lordships of the system then pursued. There was at that time no Government in France; unless their Lordships would dignify with that honourable term, assassins, butchers, and executioners, stigmatized with the universal execration of mankind. There was no disposition to peace with England, unless it could be found in the reports of Barrere, who then first brought forward the comparison of Rome and Carthage—who then first announced the principle, *Delenda est Carthago*; leaving to his successors the first example of that language, since so completely adopted by the French Directory.

If other proof was wanted, it would be found in the decree for giving no quarter to the British troops—a decree which, in justice to the French troops, little as he was disposed to praise them, he must say, that even they had refused to execute, and which he believed had never been enforced, except in some few instances, by the immediate instruments of that sanguinary system. So far was he from thinking that there was at that moment any real chance of negotiation, that in his soul he believed any British Minister then sent to Paris, would have been sent only to accompany the victims of that tyranny to the guillotine. From the moment of the fall of Roberespierre, every opportunity that pointed towards peace had been eagerly (sometimes, perhaps, too eagerly) embraced. The question of the negotiation at Paris, had that night been revived—that negotiation had already been fully discussed by their Lordships; and their opinion of the sincerity of the British Government, and of the hostile determination of France, had been unequivocally expressed.

He would not therefore detain them with fresh refutation of old and hacknied objections which they had so repeatedly examined, discussed, and rejected. But a new accusation had that night been made, so extraordinary, that he had been unable to refrain from interrupting the noble Duke by the involuntary expression of his astonishment. The noble Duke had said, that the plan of peace then offered by Great Britain, rested on the partition and spoliation of the little powers of Europe: when called to by him (though irregularly, he confessed,) to specify the particulars, the noble Duke had told the House, that the British Project took Trinidad from Spain, the Cape and Ceylon from Holland, and left the three partitioning powers in the possession of Poland. As to Trinidad, he perceived the noble Duke had discovered his mistake, and therefore he thought it unnecessary to dwell upon it. He had never before heard Spain and Holland included in the description of the little powers of Europe. Nor would it have been considered as a proof of much disposition for peace on our part, if we had announced at Paris, that this blessing must be deferred till Russia, Austria, and Prussia, were compelled, by what means he knew not, to restore the antient limits and integrity of Poland. We were no parties to that partition, which we had always reprobated; but which we had no means to prevent, much less to rescind it after its completion. Holland, when we were first driven into war, was a friendly and independent power, with whom rested the defence of those possessions which are often considered as the keys of the British Empire in India. We offered to France, that if she could replace Holland in that situation of independence and amity towards us, we would restore those conquests: we even added, that if this, from subsequent events, could only partially be done, we would consider to what extent our own safety would allow us to relax from demands, in which that consideration had formed the principal ingredient. So far from plundering the little powers, the Project had been expressly framed in the view of preventing such a measure. If by the restoration of our conquests to France, the Netherlands had been procured for the Emperor, all plea for these extensive schemes of partition now in agitation, would have been at once removed. The failure of that plan had led to the system now pursued at Rastadt, without the concurrence of Great Britain. Of the negotiation at Lisle, even the noble Duke had found it impossible to speak in any terms which could contradict the general impression of the country. He had therefore contented himself with blaming the choice of the negotiator who was employed. Speaking in the presence of that noble Lord (Lord Malmesbury), Lord Grenville said, that he could not

express all he felt of his conduct on that occasion. He would only therefore remark, that he was now censured for employing a man, on whose conduct, in the most difficult situation, malignity and faction themselves had never been able to cast the slightest imputation.

From this part of the subject Lord Grenville passed to the origin of the war, which had again been brought forward, and particularly by one noble Lord (Holland), who for the second time referred to supposed opinions delivered in that House long before he was a Member of it. If the noble Lord was really desirous of obtaining information as to the causes of the war which France had declared against us, he might refer him to the Journals of the House, and to the other authentic documents of those transactions. But he thought the noble Lord might even spare himself the pains of acquiring more accurate information of former transactions, and might easily form his judgement from what was now passing before his eyes. For if it was true that present conduct afforded any criterion by which to judge of past intentions; or that the character and views of men and governments were expanded and developed by success, he might rest the question of French aggression on that ground alone, abandoning for the moment every one of those arguments and proofs on which that point had long ago been decided by their Lordships. He would pass over every ground of jealousy or complaint which preceded the war—the occupation of the Netherlands; the navigation of the Scheldt; the repeated insults of our Allies; the orders to Dumourier to attack Holland; the orders to Genet to stir up America against us; the Decree of Universal Fraternity; the public audience given by the Convention to the Ambassadors of British Treason; the Declaration of the French Minister of Marine to the Breſt Fleet, that they should plant the Standard of Liberty in England; the whole language and conduct of Chauvelin; nay, even the Declaration of war itself, made in the midst of negotiation, and at a moment when, by the confession of Brissot, Robespierre, and Dumourier, England had manifested an unequivocal desire for the maintenance of Peace—all these he consented to omit. The views of ambition and aggrandizement pursued by France upon the Continent; her unjust aggression against Austria and Prussia; her unjust invasion of the German Empire; her unprovoked war against Spain, Sardinia, Naples, and even against Portugal, the ancient ally of Great Britain—to none of those would he desire their attention; though there was not one which would not in any good period of our history have been deemed a sufficient reason for calling forth all the energy of this country: but when he saw Geneva and

Avignon given up to plunder and massacre, without even the shadow of pretence; when Genoa was revolutionized as the reward of unjust partiality to France; when Venice, on no other ground than her obstinate adherence to neutrality, in the midst of surrounding hostilities, was attacked, subdued, and obliterated from the rank and catalogue of nations; when Rome was made the victim of pretences which add mockery and insult to savage cruelty; when every maritime neutral nation saw its commerce and navigation the prey of unbridled rapacity and avarice; when neither recent friendship nor the sense of reciprocal benefits, nor remoteness from the scene of European politics, nor long and patient forbearance under every injury, foreign and domestic, could protect America in the enjoyment of that tranquillity which she had endeavoured to purchase by so many sacrifices; when even Switzerland herself was now driven to contend for her existence—the oldest friend and ally of France—venerated by all surrounding nations as the first asylum of liberty in Europe—respected always in the midst of the fiercest contests, as the inviolable sanctuary of peace, industry and virtue: when such was the present conduct of France, might he not ask the noble Lord himself, whether it did not demonstrate one invariable and uniform system, pursued alike against every nation, hostile or friendly, in peace, in amity, or in league, but always most inveterate against those Governments which best provided for the happiness of their subjects?

From these topics, the noble Lords had gone into a discussion of our domestic policy—Our finances had been represented as exhausted, and the system of voluntary contribution had been totally condemned. For his part, if he had thought the resources of his country exhausted, he should have been reluctant to declare and proclaim it, at a moment when, even by the confession of the noble Lords themselves, France had haughtily rejected every idea of peace. But he thought the fact was otherwise. He saw, indeed, great burdens necessarily imposed, but he saw an ability and a spirit to bear them, and even to open fresh resources from voluntary donation. A mode which, though the noble Marquis (Lansdown) had now condemned, had at a former period been applauded in a memorable speech from the Throne*, which, if the noble Marquis would take the trouble to turn to it on the journals, would probably refresh his memory, and at least satisfy him that there was once a

* Speech from the Throne, 5th December 1782. *Vide Daines's*
 PARLIAMENTARY REGISTER, vol. II. p. c. 3.

great Minister in this country, who entertained very different sentiments on this subject.

With respect to our general situation, the noble Duke had asked whether we had not sacrificed some of the strongest bulwarks of our public freedom? He replied with confidence that we had not—Parliament had performed its duty, in restraining the progress of sedition and treason, but no restraint was imposed upon the liberty of any faithful or loyal subject.

The necessity for any remarks upon the subject of Ireland, was wholly precluded by what the House had heard from a noble Lord (Marquis of Downshire) who spoke with all the authority due to his thorough knowledge of the subject, to his deep interest in it, and to the firm and manly part which he had personally taken in support of the laws and Constitution of his country, and of the lives and properties of his fellow-subjects. He completely agreed with that noble Lord, that there was no salvation to Ireland, nor any chance of preserving its connection with Great Britain, but in the pursuit of the present system. Much had been said about conciliation, and one noble Lord had gone so far as to assert, that even if there were a disposition to conciliation, it would not be received at the hands of the present Ministers; as if we were really to believe, that when the Committees of assassination deliberated about the plunder of a house, or the murder of a Magistrate, they first inquired whether the noble Marquis or the noble Duke had yet been named to the situation of Ministers in England. If conciliation to them was meant, he knew of none which could succeed: conciliation to Ireland had been invariably pursued by the English Government, but particularly by the present Ministers. Almost the first act of the present Chancellor of the Exchequer, had been to offer to Ireland a liberal participation of the British market, at the hazard of all his popularity in England; and though the whole mercantile and manufacturing interest was taught to clamour against him, for sacrificing, as they said, their prosperity to the interests of Ireland, that boon was rejected by the Irish Parliament, under what had been truly called the silliest delusion ever practised on the Councils of any nation. Since that time the conciliatory disposition of the Ministers towards Ireland had shewn itself on every occasion. Speaking even of conciliation to large bodies in Ireland, it was not unknown to any man acquainted with the subject, that their opinions had in one instance outrun those of some of the best informed and best disposed men in Ireland. In the present moment, he was satisfied that the only real conciliation to Ireland, was to protect the lives of its Magis-

trates, to defend the property of its inhabitants, and to maintain its domestic laws, and its imperial connection with Great Britain.

Such were the grounds on which the present motion had been supported. It had been imputed to Ministers, but wholly without foundation, that they had made the foolish and arrogant declaration, that except themselves, there were no men in the country of sufficient talents to conduct Government, and of sufficient loyalty to be trusted. For his colleagues and for himself, he disclaimed such an assertion—He knew, that among the numerous ranks of those who had supported the present system, there were many men of the highest integrity, character, and talents; many men of abilities much superior to his, and to whom, whenever it should please His Majesty to place them in his situation, he should readily give way, knowing as he did the steadiness of their principles in support of the same system in which they had hitherto concurred; though even then, he feared it would not be without some secret regret, that he should see himself no longer thought worthy to share the dangers and to partake of the honour of the present contest. When he had said thus much of himself, he must assert, with respect to his colleagues, that he knew not where there could be found, even among all the supporters of Government, men better qualified, in honour, integrity, talent, and virtue, to fill the arduous situations in which they are now placed. But allowing for a moment, that such a change were made, would that answer the purpose of the present motion? It would not—the choice must therefore be confined within very narrow limits. The noble Duke had excluded himself and his immediate party—he had indeed offered support to those who would accept office on the conditions he prescribed; but he had said, that if they took it, he should admire their courage. In this Lord Grenville said he completely agreed—to rely on such support so offered, and for such measures, would indeed be an act of desperate courage; and if the present motion was agreed to, he thought Parliament must adopt the recent law of the Dutch Convention, which sentenced every man to transportation who refused to be a Minister.

The noble Lords retained their own opinions in favour of Radical Reform; but these, apparently, for some reason of management or intrigue, seemed to be put less forward in this night's debate than they had been before—the light was thrown on other parts of the picture while this was shaded over, and kept with care in the back ground. Still, however, it was there. The noble duke had expressly declared, that he would never belong to any Government that did not carry through this Radical Reform. And he had concluded his speech with pompous imprecations on

himself, if ever he consented to act with the present Ministers, whom he justly considered as hostile to it. The noble Duke might be assured, that whatever dislike he might feel to their system, it could not possibly exceed the settled detestation which they entertained for the principles and conduct of Radical Reformers, though they might not think it necessary to express their sentiments in the tone or language of tragedy. Their opinion of Radical Reform was the same which had long ago been delivered by Condorcet, a great authority on the subject of revolutions; but who had not discovered the art of so guiding the storm which he had contributed to raise, as to escape becoming himself one of its earliest sacrifices. When Condorcet announced with joy, that the patriots of England were labouring in that cause, he added, that from such Reform, the transition would be short indeed, to the establishment of a complete Republic.

The noble Duke consented, however, that the new Ministers should postpone the question of Reform in England: but in Ireland, probably because the danger there seemed less, or objections weaker, he required that it should immediately be carried. Nor was this all—peace must be procured with France, notwithstanding what had been confessed of her inveterate hostility to us: and a noble Marquis had said, what he seemed to think matter of much indifference to the House, though to the new Ministers it might be an object of some consideration, that the peace must be made, though those who made it would probably be hanged for doing so.

The principles on which such a peace was likely to be concluded, might easily be collected. In addition to all that the noble Duke had said, of the injustice and wickedness of the war which this country has ventured to maintain for its own defence, the noble Marquis had given the House an estimate of the value of our foreign possessions, which he had described as a load and burden on the shoulders of this country. Combining, therefore, these two principles, learnt from the supporters of the present motion, the new negotiator was to proceed to France. He was, in the first instance, to make our humble apology to the Directory, for the insolence of presuming to defend ourselves—to express our deep regret at our injustice, in maintaining against their will, our properties and lives, the Constitution and independence of our country; and to assure them of our sincere and contrite repentance for all the bloodshed and carnage which their wickedness has occasioned. To such an address, it could not be expected that much favour would be shewn—If we had any interests to maintain in such a negotiation, we should undoubtedly be told that we had confessed our own crimes, and must abide the punishment which France imposed. We might,

however, perhaps, expect at last, that the Directory, taking some pity of us, would agree to deliver us from part of the burden under which we labour—they might possibly have the goodness to relieve us of Jamaica; to take upon their own shoulders the defences of our Indian Possessions, perhaps even to discharge us of the whole weight and load of Bengal. And though it was true, that by these operations we should lose the best part of our commerce, more than half our revenue, and nearly the whole source and supply of our naval strength, we should certainly remain a light, disburdened, and well-compacted power, peculiarly able to resist the future enterprizes of the Directory, and to defend ourselves against that which even the noble Lords had described as the summit of human misery, subjection to the present Government of France. If these were the principles upon which the peace was to be made, he seriously believed the noble Marquis's prediction would be literally verified: the Ministers who made it (whoever they might be) would certainly be hanged, and he was sure they would deserve it.

With respect to Ireland, the difficulty might be greater. The noble Lords had appeared to feel, how impossible it was to persuade the House that the Reform of Parliament, and giving the little that remained to be granted to the Catholics, could answer their description of the effects to be produced by conciliation; they had therefore protested against being obliged to specify any particular terms of conciliation, but had defined it to be, in one word, the giving whatever Ireland wants. Supposing therefore for a moment, that a Parliamentary Reform in Ireland was as easy as it appeared difficult, and that the other measure could be adopted in its full extent without an act of treason, there would still remain for the new Ministers to discover, and to grant, what Ireland wants. He was apprehensive that the wants of different classes of persons in that kingdom would be found not very consistent with each other. The landed gentleman, the merchant, the farmer, and the industrious artizan, would probably want to preserve their property; the juryman and magistrate would want not to be butchered; the faithful and loyal subject of every class, would want to preserve his allegiance to his Sovereign; while the conspirator would want to destroy all property, to place the life of every man at his mercy, and finally, to subject his country to the domination of France.

It was to resist these principles that his colleagues and himself were desirous to remain in office; willing to concede their situations to others, if by others more effectual resistance could be made; but ready to expose themselves to every danger in defence of the laws, Constitution, and independence of their country.

But the House had heard this night another matter of no slight importance. The Corresponding Societies in England had been mentioned—what those Societies were, he need not remind their Lordships—Their publications, their meetings, their declarations, were in the memory of every man. A criminal had lately been convicted at Maidstone, of attempting to seduce the troops, and he was found to belong to these societies. A noble Lord (Marquis of Downshire) had told them, that even the United Irishmen would not have proceeded to the lengths they had, without the encouragement of these Societies. In one word, he could distinctly state, that, in every corner of the King's dominions, whatever sedition or treason could be found, whatever incitement to domestic tumult, whatever encouragement to foreign invasion, to these societies it was uniformly to be traced. Yet with these very Societies, it had been stated by a most respectable Member of that House (Lord Boringdon), that the noble Duke and his party were suspected to have formed a mysterious and enigmatical connection. He trusted, that before the House separated that night, this suspicion would be cleared up; that they should hear this mystery unfolded, and this enigma resolved. He hoped it was impossible that any Member of that House could have the smallest difficulty in clearing himself from such a charge; in disavowing it openly, or in explaining it to the satisfaction of his country. He called solemnly upon the noble Duke to do so.

For himself, and those with whom he had the happiness to be connected, he had explained to the House the motives of their conduct. It was for their Lordships to decide upon them; be that decision what it might, it would not affect the principles on which they acted: anxious only to bear their part, whatever it might be which was assigned to them, in that noble stand which placed their country at the present moment in a state of greater consideration and respect in Europe, than ever she had acquired at the head of the most triumphant league. If they were anxious for glory, it was for the glory of having stood foremost in that resistance, first in labour, first in danger, and he trusted, not last in honour; animating their country to its ancient spirit, and enforcing to the utmost the necessity of that resistance which, if steadily persevered in, he was confident would withstand a torrent that had torn up by the roots whatever had once bent before it.

The Marquis of LANSDOWN in reply said, the noble Lord derived no inconsiderable aid from a loud voice, a confident manner, and an authoritative air, the usual concomitants of office. He then reasserted several of his first assertions, which he should be ready to repeat upon his death-bed, and suffer his salvation to depend upon

the the truth of them. He contended that it was not the interest of France any more than of this country, to divide the German empire, and dissolve a number of these small independent states which were so many years the bulwarks, and preserved the balance of all Europe. To this, however, the Republic was driven. Great Britain had refused them reasonable terms of peace, which they certainly were anxious to obtain, and their only alternative was to hang round the Emperor, and make the best terms they could with him. It was a mistake to suppose, that when he said opportunities of making peace had been omitted, he referred to the time of the atrocious tyranny of Robespierre. It was, however, probable, that advantageous terms might have been made then; from his own knowledge it was as clear to him as noon day, that they might have been obtained in 1792 and 1794; and he saw no reason to think an advantageous peace could not be concluded at this moment. Ministers, however, were pleased to run their rigs; and by their omisions, it once occurred, amongst innumerable evils, that what were formerly the small bulwarks of the balance of power in Europe, were now grown into great masses, and no longer serviceable to the general interests.

Lord GRENVILLE, in explanation, stated that the legal authority which he had asserted the Bank Directors to have received on the question of Voluntary Contributions, came from the Solicitor of the Bank.

The Duke of BEDFORD rose in reply. He should not have trespassed on their Lordships' patience at that late hour, were it not that observations of a personal nature had been thrown out against himself and the noble Lords who had supported his motion, which could not be wholly passed unnoticed. He should not, however, detain them long with what he had to say. He was sorry to remark, that Ministers still adhered to their old trick of turning discussions of the last importance to the Public, into mere questions of party, and of thence dealing out the most vague and unwarranted calumnies on every one who opposed their career. From the complexion of the proceedings of that night, he had no near prospect of a change in their conduct; and the only effect which they produced on his mind was, that of convincing him more forcibly than ever of the propriety of his declining attendance in that House. The allusion made by a noble Lord to the existence of an ambiguous and enigmatical connection between his friends and the Corresponding Societies, he would pass over with that silence which such an insinuation deserved. There was a principle called Honour, which it was the happiness of some young men to have had early implanted

in their breasts, where it took deep root, growing up and expanding with their growth, and served as an unerring standard, by which they regulated the whole tenor of their lives. It was a distinguishing feature of this principle, that it inclined those who really possessed it to put the most favourable construction on the actions of their fellow men, and generally to assimilate the motives of their conduct to their own. But it was not at all surprising, that men who had never felt this principle, who were capable of descending to the lowest arts of cunning and intrigue, should, by a similar analogy, attribute to others the same selfish expedients to which themselves had recourse. He regretted that the present Ministers seemed still determined to retain their situations, though at the hazard of plunging their unfortunate country into irretrievable ruin. He would retire, however, with the hope that the people, necessarily rendered more watchful than ever, would soon become alive to their real danger, and would unanimously endeavour to effect their salvation, by dismissing the present Ministers, and appointing in their stead men of tried abilities and integrity.

The House then divided, when there appeared,

For the Address	11	Against it	88
Proxies	2	Proxies	25
	13		113
Majority against the motion			100

List of the Minority on the Duke of Bedford's motion:

Duke of Norfolk,	Earl of Suffolk,
Bedford,	Belsborough,
Marquis of Lansdown,	Viscount Maynard,
Earl of Derby,	Lord Say and Sele,
Earl Thanet,	Lord Holland.
Tankerville,	

The following Protest was then entered on the Journals of the House, on the rejection of the Duke of Bedford's motion:

"DISSENTIENT,

"Because we feel it to be a duty prescribed to us by necessity, and dictated equally by our love for our country, and by our regard for the person and dignity of the King himself, to declare our solemn and conscientious conviction, that nothing short of an immediate

dismissal of His Majesty's present Ministers, and a change of the system on which they have conducted the Government, can enable us to support our present accumulated distress, or afford us a chance of averting the dangers with which we are on all sides surrounded, and which, if not encountered with adequate fortitude and wisdom, threaten certain ruin and dissolution to the power, laws and liberties of these kingdoms.

BEDFORD,
DERBY,
THANET,
NORFOLK, E. M.
HOLLAND,
PONSONBY."

HOUSE OF COMMONS.

Thursday, March 22.

The House in a Committee, to take into consideration the Report of the Committee of the same, concerning the new duties, in lieu of the clock and watch tax,

Mr. Chancellor PITT said, the subject was now perfectly understood by gentlemen, that the scale of taxation was perfectly simple, and was by this time, he presumed, perfectly clear. He had, therefore, nothing to add that could throw more light on the matter, although he admitted that some alteration would necessarily be made, and regulations adopted, not recited in that scale. As to principle, nothing different from what already was avowed would be adduced. He, however, could not but acknowledge, seeing an honourable gentleman in his place (Mr. Hussey), that some of his propositions of yesterday, on consideration, were adopted, and he should accordingly introduce them. As to the general system, he should submit it in nearly the same shape, making the abatements somewhat different.

Mr. HUSSEY observed, that, last year, houses having six windows were taxed 1s.; now they are to be taxed 1s. 2½d.; those having seven windows were taxed 2s. per window, now they are to be taxed 2s. 6d.; those of eight windows were taxed 3s., now they are to be taxed 3s. 6d.; and so in proportion till the number arrives at twelve windows, when the tax is to decrease in proportion as the number of windows increased. This, he argued, was propo-

terous; it was decreasing the tax where the ability to discharge it increased: it was an alteration capricious in its nature, and, as well as desiring to be informed why it was adopted, he wished to know from the right honourable gentleman why the original mode had been abandoned?

Mr. Chancellor PITT observed, that the alteration he suggested was not the result of any capricious determination; it proceeded from a fair investigation of the effects of the mode first suggested, if carried into a law. He had carefully adjusted it on a new scale; and the abatements, when considered, would be found to equalize, and that according to the proportion of property, as nearly as any calculation could admeasure it, the exact amount of what rational justice could expect from each individual, according to his means. It would be found to correspond with the amount required from all the co-existing laws on the subject, and would enumerate in one, all the co-existing acts thereon, three whereof would by this measure be consolidated. It was very true that houses having not more than six windows, and which came within the meaning of cottages, did not hitherto feel the pressure of this tax; but he had to remind the Committee, that in laying the basis of a general tax, it was necessary to find some precise *datum* from whence to proceed, and whereon to found the structure. On that principle he acted then; and if the cottage felt the effect of an abrupt rise in taxation, he could only say, that the hardship would be found as much reduced as the case would admit; but somewhere he must begin. He then stated, that he should begin with his resolutions according to the table printed, excepting the proportions of the four first degrees, namely, houses of six, seven, eight, and nine windows, whose duties he meant to increase progressively, whilst those whose numbers exceeded that, should be taxed additionally in an inverse ratio of the amount of their number of windows.

Mr. WILBERFORCE BIRD doubted whether these taxes could be raised; and he was of this opinion for two reasons; first, because it would be found either confounding the new assessment duties, or cancelling them altogether; and next, because in many respects the payment of them might be evaded by the new assessment act: for instance, the clause of that act which accommodates the new occupier of a "new house" with exactly the same charge for windows which he previously paid for his old and former house, would operate against the purposes of this act, because the man who rented a house of six windows before the passing of the act, or since its operations commenced, and afterwards became tenant to a house of sixty windows, might take an advantage of it, and be

compelled to answer for the payment upon no more than six windows.

Mr. Chancellor PITT said, the measure then before the House was in itself wholly distinct and apart from that of the assessment of the duties for the contribution, and therefore the ideas of confounding and cancelling either, or both, as apprehended by the honourable gentleman, were nugatory.

Mr. Chancellor Pitt then moved several resolutions for abolishing the old taxes as they stood; which being put, were carried. He then proposed several other resolutions, for substituting a consolidation of the old assessed taxes, together with the additional duties thereon; which were all carried, and the report of the Committee ordered to be brought up to-morrow.

Colonel WALPOLE, agreeable to former intimation, said, he should move for a Committee, to take into consideration the purport of a petition presented to His Majesty from the Maroons in the island of Jamaica, a copy whereof, he supposed, had been laid on the table of that House.

Mr. Chancellor PITT observed, that the petition, said to be from those people, and presented to His Majesty, was really lost; but, independent of that, although he would not object to any motion concerning it, which the honourable Member might think fit to make, for an address to His Majesty on the subject, yet he desired it might be well understood, that, before he gave his consent to any farther resolution thereon, he must be convinced that the original might be authenticated by some official authority before any measure were taken or adopted on the copy.

The SPEAKER was of opinion, that no motion could regularly be made concerning a copy, the original whereof was not authenticated.

Mr. Chancellor PITT thought that no address could properly be made to His Majesty as the case stood.

Colonel WALPOLE said he kept a copy of the petition, and particularly a copy of the letter directed to the Secretary of State in which the petition was enclosed, and which was a copy *verbatim et literatim*; and if he was not fortunate enough in obtaining an official copy of the petition to be laid before the House, he certainly would move for a copy of the letter inclosing it to be laid before them.

Mr. Chancellor PITT thought that to be a very sufficient attestation of the verity or identity of the paper alluded to; but how far the honourable gentlemen knew that the original itself was an authentic paper, was still a difficulty which prevailed, as much in

respect of the letter enclosing the petition, as with regard to the petition itself.

The SPEAKER then observed, that he understood the original order to be for an address to His Majesty, praying for a copy of that, the original whereof could not be officially authenticated. This, therefore, being irregular, he would suggest that whereby the honourable gentleman might properly accomplish his object, namely, to attest the letter at the Secretary of State's office. Such attestation would then justify the regularity of an address.

Colonel WALPOLE seemed to agree with this suggestion, and he therefore moved, "That an humble address be presented to His Majesty, praying that he would be graciously pleased to order that a copy of a letter, dated Halifax, April 23, 1797, enclosing a petition from the banished Maroons, and presented to His Majesty, be laid before that House ;"

Which being seconded by Mr. TIERNEY, was put and carried.

Mr. Chancellor PITT expressed his expectation that a satisfactory authenticity of that letter would be produced, previous to any discussion on the subject of it.

Colonel WALPOLE next moved, that an address, in like manner, be presented to His Majesty, for the purpose of having laid before the House two queries, proposed by the Governor of Jamaica, through the medium of the agent thereof, by the Maroons of that island. His motive for this was, to shew to whom the commencement of the Maroon war was to be ascribed.

The SPEAKER signified that it would be proper to make it appear that these queries were officially transmitted, previous to a motion for an address.

Mr. Chancellor PITT agreed with that observation: he could not consent for such queries to be produced, unless it were established they were forthcoming in an official shape; and the honourable gentleman had an opportunity of convincing himself upon that subject, as the honourable gentleman, the agent for Jamaica, and to whom he alluded, was then in his seat, and he could easily have an opportunity of being thoroughly informed, without difficulty or delay.

Mr. SEWELL (agent for that island) denied the queries to have approached him in an official shape; they were but the accidental result of private correspondence, and as such he always treated and considered them. He also disavowed that any thing they contained related to the commencement, the cause, or the conclusion of the Maroon war.

Colonel WALPOLE differed peremptorily with the last honourable gentleman. He insisted that they would establish the fact, that the Maroon war entirely proceeded from our own breach of treaty and of faith: and to establish this, he gave notice, that on Thursday next he should move the House, for the purpose of having the treaty entered into between General Walpole and the Maroons laid before the same.

HOUSE OF LORDS.

Friday, March 23.

The Earl of MOIRA said, that understanding a noble Lord (the Marquis of Downshire) had, in the course of his speech in the debate of last night, taken occasion to controvert in a strong manner several statements which he (Lord Moira) had made with respect to the internal situation of Ireland, he felt it incumbent on him to give notice, that he should again bring that subject before that House. He would, however, defer it until he saw the noble Lord to whom he alluded in his place.

HOUSE OF COMMONS.

Friday, March 23.

Mr. TIERNEY moved for an account of all the pensions that had been granted since the year 1792, with an account of the names of all the persons to whom they had been granted, and the amount thereof to each person. He also moved for an account of all the expences that had been incurred in consequence of civil appointments in the island of Corfica, distinguishing the several dates; together with an account of the appointments, not including military promotions; also an account of all the pensions that were granted, and how they were paid, to the several officers employed in that service. He made similar motions with regard to Ceylon and the Cape of Good Hope; all of which were agreed to.

Sir CHARLES BUNBURY took notice of the resolution relative to taxed carts, upon which, if the intended duty was imposed, it would be a great hardship, not only in particular districts, where they were much used, but throughout the whole kingdom; and many persons above the rank of tradesmen kept these vehicles for

the use of their servants, and therefore they ought not to be taxed as carriages.

The SPEAKER observed, that the proper place to make objections to the measure would be in the Committee on the bill, after it should be brought in.

Mr. Chancellor PITT observed, that many persons in the highest situations in life used to evade the duty on single-horse chaises, by writing taxed cart on the backs of them. It was necessary, therefore, to prevent this, and not to suffer persons to use for pleasure those things that have been exempted from duty on account of their being employed for purposes of industry.

The other resolutions being read, they were all agreed to, and bills ordered to be brought in on the same. It was also ordered, that it be an instruction to the persons appointed to prepare the bills, to make a provision as to the repeal of the clock and watch tax.

HOUSE OF LORDS.

Monday, March 26.

The Earl of MOIRA rose, and said:—I rise, my Lords, in consequence of some observations which fell from a noble Lord (Marquis of Downshire) in the debate of Thursday last, which I learnt, as well from a perusal of the public papers, as from conversation with some persons who were present on that occasion. It may be proper for me to premise, that I voluntarily abstained from attending the discussion on that day, because there were some conclusions in the motion of the noble Duke (of Bedford) which I could not wholly approve, though I must express my concurrence in all the positions which he laid down as productive of the present distresses and difficulties of the country. I have now to regret that I was not present on that day, as I might have spared myself the necessity of now troubling your Lordships on a subject which I little expected to hear revived in this House in the manner it has been done. A noble Peer thought proper to allude to my absence, and state himself prepared to give a broad contradiction to the positions advanced by me in a former debate upon the present state of Ireland. Not wishing entirely to trust to loose newspaper reports, I am happy to see the noble Marquis now in his place, who will have an opportunity of correcting mis-statements, if any such there were, and ex-

plaining what the circumstances were to which he could furnish a contradiction. It may be recollected, that of every thing which I advanced in this House, I offered to bring evidence at your Lordships' bar, or before the Privy Council, if I were permitted to do so. I afterwards went over to Ireland, and laid down the same positions, and offered the same proof. That was precisely the place where, if contradiction could be given, it might have been brought forward with effect; and as none was offered there, I little expected to hear the circumstances controverted in this House. However, it has happened otherwise, and the noble Lord and myself are now at issue. It is not my practice to make charges or assertions upon slight grounds; and as I am able to prove every thing I uttered, I trust the House will not give way to contradictions which might be offered upon inadequate evidence or incompetent authority. My statements were formed upon upwards of an hundred affidavits, which I have brought down with me this day; and the use I shall make of them will be determined by the mode of contradiction with which the noble Lord may feel himself disposed to meet them. If I am driven to do so, I may read them as a part of my reply, or otherwise I shall deposit them in the hands of the noble Lord upon the woofack. It is proper, however, that I should restate my former positions, to enable the noble Lord to reply to them distinctly. "I asserted, in the first place, that many districts and whole provinces, were put out of the King's peace, and under military law; that the military, in many instances, committed, with impunity, the most inordinate excesses, and a great number of houses were burned, and the inhabitants driven from their former habitations; that the tocsin or curfew was sounded at nine o'clock at night, to oblige the peasantry to put out their fires and their candles; and that this was so rigorously executed as, in one instance particularly, and no doubt there were many others, to outrage every feeling of humanity." [The instance to which the noble Lord alluded, was that of an innkeeper, whose wife was on the point of death, and who was refused to keep a fire and candle to enable him to help her with her drink or medicines.] "I asserted, that tortures were applied in the exploded manner of piqueting, to oblige the miserable inhabitants not only to confess against themselves, but also to extort from them informations against others. I farther stated, that in consequence of these oppressions, the trade of the country was rapidly declining, as would be found in the returns of the excise and customs." All these statements I undertake now to prove by affidavits that must be incontestible, if the noble Lord is not provided with affidavits equally numerous and credible to contradict them. There

are ways, undoubtedly, in which it is competent for me to bring all these affidavits before the House and the public. But, apprehensive that in the present irritable state of Ireland the publication of these facts might possibly tend to aggravate the misfortunes and inflame the minds of the people, I should think it a more discreet mode to put them in the hands of the noble Lord upon the wool-sack. My resolution, however, in this respect, will be decided by that species of contraction which I shall hear in the course of the debate; for I owe it to my own character to shew, that I am not capable of making light or groundless assertions. For the present, I shall wait for the noble Lord's reply

The Earl of HILLSBOROUGH (Marquis of Downshire, in Ireland) said—I am exceedingly sorry that the state of Ireland should be the subject of debate in this House, which certainly has no jurisdiction over the Executive Government of that country. Such discussions are at present of an extremely delicate nature, and, without being capable of producing any good effect, may do a great deal of mischief. I had reason to regret my not being present at the time when the noble Lord formerly made the motion to which he has alluded. I could then have explained to him how much he was misinformed; and I am now ready to correct him upon that subject in any manner or in any place he may think proper. I censure not the motives of the noble Lord, being perfectly convinced that he thought his information correct, and acted in the manner his opinion led him to think most beneficial to his country; but I must still add, that I hold his conduct in this instance to have been ill-judged and indiscreet. Having been for nine months myself engaged in the focus of this rebellion, I may be allowed to have more local and direct information than was within the reach of other noble Lords to attain; and it was from that knowledge I spoke in contradiction to the noble Earl. That the military in some cases were guilty of more excess and severity than the lovers of good order could wish, is not to be disputed: but what I asserted on a former night, and what I still maintain, is, that these excesses were not committed by the authority and countenance of the Executive Government, which on every occasion took care that such misconduct should be restrained and punished. I also assert, that no outrages were committed with the consent or knowledge of the officers; and of that I am enabled to speak with the more certainty, as I was engaged myself in that service, for which I am not sorry to have become an object of aversion to the United Irishmen. But it must be considered that many of the regiments consisted of new-raised, raw and undisciplined men; and the noble

Lord had himself experienced, in America, the great difficulty of restraining foldiers of that description within the limits of regularity and good order. The noble Lord must recollect that the Opposition Prints of that time were filled with invectives against the outrages and cruelties said to be exercised by his Lordship's foldiers; and that, after the execution of Colonel Haymes, and when the noble Lord was himself made prisoner, his friends in this country were greatly apprehensive that he would be sacrificed to the laws of retaliation. That all these reproaches were ill-founded, no man knows better than myself, who served with him all the time, and co-operated in all his measures. How I have since forfeited his confidence, I know not; but at that time we acted in perfect concord and friendship. However ardent might be his zeal upon the present occasion, he should reflect upon the difficulties of a like nature which he had once in his own person to encounter. The troops in Ireland committed some excesses; but it might be remembered that they had the greatest provocation, and that nothing could exceed the atrocious and barbarous conduct of the United Irishmen. I mean not to go back from any measures I have taken, or any advice I have given; and I here aver, that I was one of the first and warmest to recommend to the Irish Government the system of coercion against those traitors and rebels the United Irishmen. By this I incurred their hatred, as appears from the late conviction of a man who undertook to assassinate me, and who, when brought before a jury, could not be saved even by the eloquence of Mr. Curran and his other advocates. I always acted in concert with General Lake, an officer of approved talents, than whom I know no man of a more humane heart, a cooler head, or a sounder judgement. The system of Parliamentary Reform and Catholic Emancipation is the thinnest disguise imaginable to the treason of the Irish rebels, whose efforts tend to disunite their country from the Crown of Great Britain, and reduce it to a province of the French Republic. With men of such designs and dispositions, no conciliatory measures could produce any good effect; and their atrocities are continually inflaming the minds of the foldiers. A regiment beheld nine or ten of their comrades shot in one day, in consequence of having been deluded by the machinations of the United Irishmen; and it was not extraordinary if it gave a keener edge to their resentment. It is not easy to have a conception of the various artifices by which, in papers, hand-bills, &c. these miscreants laboured to spread disaffection amongst the military. I myself, as Governor of the county of Down, have had numbers of posting-bills brought me in the morning found stuck up at the doors of houses, with different inscriptions.

one of which was, "To Connaught or to Hell." The soldiers, therefore, were disposed to retaliate upon them for the punishment of their misguided comrades, seduced by their manœuvres. But it was never found that any officer partook in those excesses; and, on every occasion, the Government was zealous to suppress and punish them. No one, I believe, will question the character of Lord Blaney as an officer or a gentleman, who, in the Irish House of Peers, expressed opinions similar to mine, in which he was supported by the Earl of Cavan. All who are acquainted with the dispositions of those Rebels, are unanimous in the belief that coercion alone can produce any salutary effect upon them. I never knew a Catholic of knowledge, or education, who was a friend to what is termed, unqualified Catholic emancipation; nor an enlightened Presbyterian, who was an advocate for radical Reform. As to what has been said of the *tocsin* being sounded, to warn the peasantry to put out their lights, the accounts are greatly exaggerated. Such a measure was never universally adopted. It was, indeed, pursued in the particular districts which were for the time put out of the King's peace; but in such circumstances it was indispensably necessary. It might, indeed, in some cases, be attended with individual hardships; but these must always give way to the public convenience and necessities. What little more I have to offer, relates to the statement of the noble Lord, respecting the decay of the trade and of the finances of Ireland. I have, however, some minutes in my hand, an extract of which I will take the liberty of reading, in order to shew that the noble Earl was misinformed. In speaking of the duties in customs and excise, he has said that the customs of Belfast were reduced to an inconsiderable revenue from their usual amount of 150,000*l.* The returns, however, will shew, that in 1795, the most prosperous year of that branch of the revenue in Belfast, the amount was no more than 101,000*l.*; and though he considered that town as the very heart and seat of the Rebellion, the decrease since that time was no more than 7,000*l.* To balance this, the increase of the customs of Dublin was 11,000*l.*; and though in Cork and Limerick there is a diminution, it is accounted for in the decreased importation and consumption of rum in the country. As an Irishman, I feel pleasure in observing the decrease in the consumption of that article. The great improvements lately made in the agriculture of Ireland, enables it to raise such an additional quantity of grain as is sufficient for the supply of its own distilleries; and consequently, while it diminishes the amount upon the Custom-house books, relieves the country from the drain which would be occasioned by the importation of foreign articles.

Upon the whole, it appears, that the commerce of that country is so augmented as to produce in the tonnage an increase of 17,000. His Lordship then read some extracts of the speech of the Irish Lord Chancellor (Earl of Clare) upon Lord Moira's late motion, in which he developes the views, and recites the atrocities of the United Irishmen, in order to shew the inefficacy of attempting to work upon them by any conciliatory measures. He added, that had he been aware of any occasion for so doing, he might have been furnished with affidavits without number, in support of all his statements.

The Earl of MOIRA said, he was extremely glad to find himself exonerated from the necessity of entering into a detail upon facts, which he had no desire to make known to the Public. He wished, however, to know, what the noble Marquis meant by a system of coercion? If he had stated what formerly happened in the Low Countries——

The Earl of CAERNARVON here rose to call Lord Moira to order, who, he observed, had expressed his satisfaction at the discussion being ended, and at the same time was entering into one upon the most delicate subject that could be conceived. He was not inclined to agree with him in the assertion, that when one states certain facts, they must be admitted as true, unless somebody should contradict them. The House might hear facts, and not decide on them; but it was as unnecessary as it was impolitic to have every point pushed to the utmost extent.

The Earl of MOIRA did not think it was disorderly to have proceeded in the manner he did. He had no intention, however, of endeavouring to introduce, in an indirect way, any matter which the House might not wish should be made known. That was an artifice he disdained. He would not therefore take up any more of their Lordships' time, but content himself with putting into the hands of the noble Lord on the woolsack the papers containing the affidavits he had mentioned. With regard to the military excesses in Ireland, the House could not suppose the Government was altogether free from blame in not having checked them: and to prove that such was the case, one of the papers in his possession stated——

The Duke of ATHOLL rose to call the noble Earl to order. The delicacy of the times were such as to render it highly improper to mention any circumstances relative to the subject under discussion. There was no question then before the House; all that had passed was desultory conversation; and therefore he would move, that the House might immediately adjourn.

The Earl of CARLISLE observed, that it was highly irregular to present papers to any Member of that House while the House was sitting. If the noble Earl wanted to lay his papers before the House, the proper mode would be, to move to have them brought up and laid upon the table.

The Earl of MOIRA said, he could not think of moving to have the papers laid on the table, because he did not wish to have them made public, unless he was called on to do so.

Lord GRENVILLE submitted to the House, whether it was proper to suffer a discussion of this kind to go on.

The question of adjournment was then put, and their Lordships adjourned.

HOUSE OF COMMONS.

Monday, March 16.

Mr. WILLIAM DUNDAS said, that agreeably to the notice he had given on a former day, he then rose to move for leave to bring in a bill to enable His Majesty to call out part of the Militia in Scotland. The motives which had induced him to make this motion were, that last year certain persons had expressed doubts whether His Majesty could call out less than the whole of the Militia, consisting of six thousand men. But those most experienced in affairs of this kind, thought it would be better to call out a part than the whole of such a body of raw troops. The half would, he thought, be sufficient on any ordinary occasion, and calling them out in this number would be the best means of rendering their force efficient.

Mr. HUSKISSON, in the absence of a right honourable friend (Mr. Secretary Dundas), gave notice that a motion would to-morrow be made for leave to bring in a bill to take measures in case of emergency.

In reply to a question from Mr. Tierney, Mr. Huskisson stated that the object of the bill was to enable His Majesty to direct that proper measures might be taken to remove live stock from the sea-coast, in case of the invasion of an enemy, or for the use of His Majesty's forces.

Tuesday, March 27.

Mr. Secretary DUNDAS moved the House, that leave be given to bring in a bill to enable His Majesty more effectually to provide for the defence and security of the realm, and to indemnify persons who might suffer in their property by such measures as should be thought necessary. He prefaced the motion by observations to the following effect:—

“ I am perfectly aware, that in moving for leave to bring in a bill under a description so general as that I have to propose, it is natural for the imagination of gentlemen in this House to suggest the question, whether the country is not now in possession of the most powerful navy it ever could boast, and whether it is necessary to require any precautions besides that navy, in order to secure us from danger? I am ready to admit the truth of such a suggestion. We certainly are possessed of a navy of that description which mankind in general are disposed to attribute to it; but notwithstanding this, it is the opinion of many, founded on the soundest reasons, that there are certain military operations which render it improper to rest entirely on the security of our navy. I am also ready to admit that it may be asked, whether we are not at this time possessed of a greater land-force than this country was ever known to have had, not only by means of our regular force of militia, but by other forces arising from the voluntary services of the people; I admit the fact to be, that at this moment the security of the country, so far as it rests on the land-forces, is in a greater state of forwardness than it ever was at any former period. I am ready to admit it is not in our regular forces alone we rest that security; never could this country boast such a force as it now has to look up to, resting on the basis of voluntary exertions; not less than fifty or sixty thousand men are ready to be brought into the field in the support of the country against the enemy upon the principle of voluntary service, actuated by zeal for the cause in which the country is engaged. When I state this, I have the satisfaction of stating that which is a proof, that the ardour of the people of this country against the enemy with whom we are contending, needs no additional incitement. On this subject, I can appeal to many who now hear me, who know that there exists a burning zeal in the subjects of this country to come forward in defence of their own rights and properties. For myself, I can say, that not a day passes in which I have not offers from persons in every quarter, desirous of uniting in the defence of the country. With all this accumulation of naval and military force, it may be naturally asked, what have we to dread? and

what necessity is there for additional measures of precaution? I am ready to say, that with such a navy, and such an army, I should have felt disposed to have stated to the House, that the country had nothing to fear, and that we might have rested secure from the attacks of the enemy; but, at the same time that I feel so convinced of the sufficiency of our strength, I should think that neither the Legislative nor Executive Government of the country would do their duty, if they did not afford the people the means of exerting their zeal to the most advantage, and of coming forward in a manner most likely to be beneficial to the country. This then is the object of the measure which I have the honour to submit to the House. I am satisfied that, in case of emergency, the feeling of the country, and that generous ardour by which the people are actuated, would sufficiently be manifested, if left to its own operation; but, on the other hand, the House will go with me in the opinion, that that zeal and spirit which, so much to the honour of the country, do exist, should be reduced to a system, that, when the people are called forth to exertions in the cause of the country, they may act with regularity; that in place of that confusion which must naturally be the consequence of any alarm of an approaching or invading enemy, every man desiring to come forward to repel that enemy may know the part he is called upon to act, that no one may be at a loss as to the service which he may individually be required to perform; every one will agree with me, that such a direction of the zeal and spirit of the country would not only tend to produce a much greater armed force, but would add tenfold to its vigour. Such are the grounds of the measure: the House will perceive that it is founded on the general feelings of the people of the country, and the necessity that their zeal and spirit should be directed to the utmost advantage, in case their exertions are required. For such a measure there are many reasons which might be urged, but this alone will be sufficient—that we are now fighting for the deepest stake that ever any country fought for. At the first moment of the French Revolution, it was predicted that the principle on which it was founded was not only incompatible with the happiness of that country, but with the happiness of every other. We had an early warning of the truth of the prediction by the circumstances of persons from this country being admitted at the bar of the Convention for the avowed purpose of overturning our established Constitution. We early had this warning. But whether the French Government thought they were deceived as to the representations made of the sentiments of the people of this country, or were desirous of leaving the execution of their designs till a more favourable opportunity, I

know not. Be that as it may, I am not anxious of recurring to past transactions, either as to proceedings in Parliament, or out. It is sufficient for the present that I believe I speak the sense of mankind in general, when I state as an incontrovertible truth, that this country is contending for its very existence, and whether it should have a place among nations; with such a stake, that zeal which has been manifested is accounted for. It is a zeal which, in this country, has ever increased, in former times, in proportion as the danger has become greater; and I am persuaded exactly in the same proportion will it increase, if the attempts of the enemy shall continue to demand it. Sir, the general purport of the bill is confined to two or three objects; it does not go farther than what has already been adopted in many of the larger counties. In the county of Dorset in particular, individuals have come forward in a manner similar to what it is proposed they should by this bill. Many measures of defence against the enemy have been taken. The Sheriff of the county has come forward at the head of the *posse comitatus*; but whatever advantage may be derived from such bodies of men so called forth in the counties or larger districts, it still may be a doubt whether the duties required of a Sheriff at the head of the posse of a county are not somewhat unconnected with those duties required of him as Sheriff. Many other measures of a similar nature have been carried into execution under the authority of Lords Lieutenants of counties; yet it may also admit of a doubt, whether even their powers are fully adequate to embrace all the objects necessary to attend to, and to which the present bill is meant to extend. The object of the bill is to have the power of knowing, in case of emergency, who are ready to appear in arms, in order to co-operate with the existing power of the country, and to enable those who are so inclined, to be put into that situation which may be most answerable to giving effect to their inclinations. It is farther intended to give Government legal power to investigate what force is in the country competent to act in the shape of pioneers, drivers of waggons, or to perform the various other services which are connected with the operations of an army. One great provision of the bill will be to make compensation to those who shall suffer by the attempts of the enemy, and the measures taken to resist them; and in order that no person may be induced to withdraw his stock from the general service of the country, or may suffer from any part of his stock being destroyed by the enemy, or appropriated by the country for this purpose, the provisions of the bill go to render indemnification certain, either where property is applied to the service of our own country; or is destroyed in order to prevent it from

falling into the hands of the enemy. It must occur to every one, that, in the prospect of an invasion, it will become necessary, in particular districts, though it is impossible to point where at present, to erect covers for batteries, and to raise works in critical situations, where the operations of the enemy are most likely to be directed: for this purpose it may be found necessary, that pieces of ground should be appropriated for such erections; but if it is expedient to check the attempts of the enemy by such means, it is no less so that it should be fully understood that complete indemnification will be made, and that no man will suffer by any aid which he may contribute to the public service. There are other circumstances proper to be adverted to by the provisions of the bill. It may be exceedingly necessary to remove the property of the inhabitants of villages, who may be employed in arms for the defence of the country, or as pioneers, and to carry off their stock, in order to prevent its falling into the hands of the enemy. It may occur that much cruelty and much inhumanity would be exercised, if, at the time the able-bodied men were employed in the field, some provision was not made for the infants and aged who would be left unprotected: to those cases the bill will apply. The general object of it will be, to give the Lords Lieutenants of counties every necessary aid, for enabling them to embody those who may be prompted to come forward, as they now have with regard to embodying the general militia of the country. By this means, Sir, I trust, that not only the whole spirit of the country will be animated and invigorated, and be fully equal to any exertions which the enemy may be able to make, but will prove, that while other countries are falling to wreck, we stand a proud and powerful nation in the middle of the ocean, and will also proclaim that there still exists one spot in the world, determined to repel the attacks of those who would enslave it. But to this bill may be objected the danger of entrusting weapons indiscriminately to all descriptions of persons. As to men taking arms in their hands, and afterwards using them as they think proper, I am ready to subscribe to the opinion, if it applies generally; but if the objection is meant to extend to regular forces, or to men who step forward voluntarily to co-operate with the regular forces, from a zeal to repel an enemy, I cannot admit the objection has any weight. I believe there is nothing that can add confidence to the people, and enable them to feel a security under their own Government, except being possessed of the means of co-operating for the general defence of the country. It is this that calls forth into action men's love for their country, and it is on this basis that the provisions of the bill are founded; and therefore, if the objec-

tion is made on the ground of any danger arising from trusting the people so coming forward in the defence of the country with arms, it is an objection to one of the most leading principles of the bill, for I may lay this down as an argument which cannot be refuted; if men are desirous of bearing a part in the defence of the country, under whatever class or description they may fall, their exertions cannot be effectual, unless they act in unison with each other, and with regularity. It is by so doing they form all a part of that great system of defence, which will render this country totally invincible and impregnable. When I say this, I desire not to be ranked among those who assert, that the country is perfectly safe from the danger of trusting arms indiscriminately. I cannot suppose that there are not men in this country whom it would be improper to trust with arms on the appearance of the enemy, or who, on such a day, would not be proper objects of our care and vigilance. I would not, on this occasion, say any thing that may prevent unanimity; but I may be allowed to say there are, I will not call them large, but certainly considerable bodies of men, who are not only inimical to the Government of this country, but there are men who, to forward their own views, are desirous of introducing reform through the medium of their connection with the enemies of this country. There are considerable bodies of men in this country, who are engaged in traitorous correspondence with the enemy, in order to aid their own views. I have no doubt of the fact. I know it with certainty. It was not my design to throw out suspicions; I know that Parliamentary Reform is captivating to the ears; but God forbid that all who entertain feelings different from the generality of the people of this country should be included among the objects of my suspicions; they are applicable only to those who wish to introduce a Reform by the aid of a French Revolution. I must say, that many persons, associated under the name of Parliamentary Reformers, are desirous of effecting it by the very means I have just now stated; and the French have thought it material to their cause, to hold out in one general lump, to all Parliamentary Reformers, their offers of assistance. I believe they are mistaken in their notions as to all who wish for Parliamentary Reform; but permit me to observe, that gentlemen will do right to inquire well, to examine well, as to the views, characters and sentiments of those with whom they are connected in the same cause. If they will do this, they will find that this is not a moment to disturb the country, or to forward the views of the enemy, by holding out any measures of Reform, however congenial to their own views. I wish to state, that under the delusive name of Parliamentary Reformers, there are existing in

this country men associated by every tie, endeavouring by infamous and diabolical means to promote the designs of the enemy. Whenever the crisis arrives, then those must be the objects of watching, of care and attention. I will not say more; but I am persuaded the zeal of the country is such, as to render the present measure a proper one. The people know they are contending for their existence; and I trust that those who think the friendship of the French a security for the peace of the country, will reflect on the fate of those countries to which they have extended their friendship. I will not refer to what has passed in Flanders and Holland; the circumstances with respect to those countries are obliterated by the more recent conduct of the French: wherever they have appeared, under the name of friendship they have soon assumed the character of conquerors. Venice, Genoa, Naples, and Rome, are proofs of what is to be expected from the friendship of France; and every country that follows such examples will equally fall sacrifices to their fraternal embrace. But, above all, there is a recent circumstance, which it is impossible to pass over on a day such as this, when I am endeavouring to call forth the zeal, the spirit and the valour of the country. It is impossible for the House not to see I refer to the inhumanity exercised towards that ill-used nation of heroes, of virtuous heroes, the Swiss Cantons. We all know that with robbers' hands, without any provocation, they have attacked that virtuous people, who have studiously avoided every way by which offence could be given, who have struggled to preserve a pure neutrality amidst the convulsions of Europe; yet, because they were neutral, because they gave no provocation, they have provoked the hatred of the French, who now, under the walls of Berne, think themselves at liberty to drink ruin to Great Britain, who are boasting that every battle gained in Switzerland is an advantage over Great Britain; with such an enemy as we have to contend, we have no doubt left as to their object. They have told us it is the destruction of our commerce, of our navy, of our revenue, of every thing which entitles us to hold up ourselves as that proud independent people which have so long characterized the annals of Great Britain. I do not think it necessary to add any thing farther; I have said thus much in order to explain the reasons for bringing forward the measure, which is meant as an incentive to call forth the energy and spirit of the country, and to place its security beyond the reach of doubt." He then moved "That leave be given to bring in a bill to provide for the security and defence of these realms; and to indemnify persons who may suffer injury in their property by the operation of such measures."

General TARLETON said, he would not follow the example of the honourable gentleman by discussing the state of the country, because he did not mean to denounce the means by which it was reduced to its present situation; nor would he call it calamitous, because he would not appal the spirit of the people, at a crisis big with danger, and loudly demanding the greatest unanimity and exertion. As to the specific measure before the House, he would not oppose it, but he would state some observations. To him, then, there appeared some steps which should have been taken previous to the measure before the House. As for his part, he did not mean to give a lesson to General Buonaparte; he only meant to state what appeared to him essentially necessary to the salvation of the country. The consequence of his openly and freely declaring his opinion on that point could not be injurious. The enemy with whom we had to deal, must know our situation; and the people must and ought to know the difficulties to be encountered. He applauded the loyal spirit they had shewn, which he admitted to be as great as the right honourable gentleman had stated it; but that spirit should be properly directed; and we ought, like Englishmen, to place ourselves in a proper situation to meet the coming danger. The enemy were making great naval preparations; but from the time requisite for their completion, England and Ireland did not appear to him in any danger, at least for some months. Formerly the enemy had sent an army to Ireland: but it did not follow that they could do it again with the same facility; we had benefited by the meditated attack; the country was put into a state of defence, and proper measures taken to prevent its repetition. Where, then, he would ask, was the country open to danger? Why, in the neighbourhood of the metropolis; it was vulnerable in the eastern coast, which was not far distant from the capital. That was the part where they could make their attack with any chance of success. God forbid they should do so; but if they should, their march would be as rapid as possible; they knew there were no fortified towns to be left behind them; they would not encumber themselves with heavy baggage and provisions, which, by retarding their movements, would afford time to render their efforts ineffectual. Did Buonaparte do so when he was marching forward to Vienna? No, no. Should they land 160 or 170 miles from the metropolis, it would be a march of seven or eight days to reach it; but probably their march to the metropolis would not be one of more than three or four days. He would advise, therefore, that so many troops should not be left in the southern, the northern, and western extremities of the kingdom, and that the best of our troops, both infantry and cavalry, should be

drawn to the neighbourhood of London, where our force should be concentrated, leaving detachments to protect the principal commercial towns, such as Newcastle, Liverpool, and Bristol. Besides this, other precautions were necessary. A regiment, he admitted, drawn out in St. James's Park, looked well, and seemed able to act with the utmost celerity; but look at its marching from cantonment to cantonment, and see how slow and encumbered its motion. To enable our army, then, to cope with the French, it must be dis-embarrassed of much of its present incumbrances. Look to the constitution of the French army. A Captain in the French army carried his own baggage; he did not mean to reduce an English officer to that situation. But expedition was the soul of enterprize, and certainly alterations should be made in those particulars which rendered us unable to act with as much expedition as our enemies. These, then, were the previous steps to which he alluded. As to the driving the country, as recommended by the honourable gentleman, that would be time enough when the enemy landed. If he might be allowed to advert to his own exertions in America, a country much more thinly inhabited than this, this measure could not be accomplished. He had the highest opinion of the loyalty of the people, and would be sorry any individual should not be indemnified for his losses; but he feared the measure of driving the country would produce irritation; and it could not be forgotten, that the report of it last year contributed to the stoppage of the Bank, by inducing people to dispose of all their cattle, and hoard up all their money. Such were his sentiments; and by thus candidly stating them, he did not mean to depress the spirit of the people; he wished the best, and hoped one day to have the pleasure, which he did not believe was confined exclusively to an old soldier, of talking over the battles with Buonaparte. He would not say that he was not a great and distinguished General; but in what esteem could he be beheld by such a man, if he did not do the best in his power for his country? Would he not rather turn from him with contempt and abhorrence? He hoped he need not apologize for paying this compliment to the abilities of that General, which were confessedly great in the opinion of all professional men. Merit was merit every where; and he who could not discern it in an enemy, could never hope to combat him with advantage.

General Delaney and Sir William Pulteney rose to speak at the same time.

General DELANCEY declared, that he was very willing to give place to the honourable Baronet, as he acknowledged he was far from being well prepared to address the House. He had risen in

consequence of the honourable General who spoke last having called upon military people to give their opinion upon a certain point ; but he should have much difficulty in stating the little he had to say to the House, as he was not in the habit of speaking in public. The honourable general, in alluding to the measures taken for the defence of the country, seemed to think that the metropolis only should be secured, while the extremities were left defenceless ; and he opposes the bill because he thinks another measure which he prefers ought to have been done first : but the concentrating the force of the country round the capital, which the honourable General was so anxious for, had already been done, as far as propriety would permit. He was perfectly certain, that if the enemy did come here, they would meet with a resistance which the honourable General did not think they had reason to expect. The honourable General had spoken a good deal of Buonaparte : he acknowledged that General had done wonders ; but if he came to this country, he would find himself opposed in a manner he had never been before. But, while praises were bestowed on General Buonaparte, it was remarkable not a word was said of the distinguished personage who held the chief command in this country. Whenever an occasion should arrive, he was convinced that personage would manage the British forces in such a manner as would shew that there were officers in other countries besides France. If Buonaparte did land upon the British shores, he had no doubt but that all the glory he had already obtained would be speedily tarnished.

General TARLETON, in explanation, stated, that General Delancey had mistaken what he had said. He did not say that all the troops should be drawn to the metropolis ; he had expressly said, that detachments should be left to guard the great towns, such as Newcastle, Bristol, &c.

General DELANCEY replied, that he had merely endeavoured to recollect and to state what appeared to him to be the general tenor and scope of the honourable gentleman's arguments.

Sir WILLIAM PULTENEY rejoiced to see that every one was agreed as to the necessity of defending the country. It was certainly fair, however, to discuss the mode of defence ; and he thought it very improper to receive with a sneer the suggestions which any Member of that House might throw out. For his part, he was ready to declare that the measure met his approbation, and he thought the right honourable Secretary deserved much for bringing it forward. If it had any fault at all, it was, that it was proposed too late. A great force was certainly necessary to defend the metropolis ; but it would be absurd to leave Newcastle, Bristol, Liver-

pool, and other great towns, defenceless. By calling forth the general force of the country, every place would be easily protected; and he was convinced that, if an invasion took place, the spirit of this country would shew itself in a manner it had never done before. The right honourable Secretary had alluded to the late events in Switzerland. The events which had happened in that country ought to be a warning to Great Britain, while the heroism of the people displayed examples worthy of our imitation. That resistance was magnanimous when attacked by the formidable power of France. Even the French Generals expressed their astonishment, that in a country which had not been at war for two hundred years, troops should be found that would rally five times before they were conquered. But the Swiss were endangered, he hoped not ruined, by a false security. A well-informed and able politician of their own country had told them four years ago, that the French would take advantage of them in the manner they had done: he was regarded, however, as a false prophet, and his advice was not attended to. The Swiss Cantons were taken unawares; he did not believe they would have been conquered if they had been prepared. He hoped measures would be taken to embody a much greater number of men in this country, than could possibly be brought against them. If the enemy were to succeed in landing (and he never doubted but that a landing might take place, notwithstanding we were masters of the sea), it was of the greatest moment that we should have the superiority of numbers. So far as he understood the honourable Secretary's plan, he was perfectly satisfied with it: and he thought that there was much ability shewn in the scheme, the outline of which had just been given to the House. He was glad to see proper precautions about to be taken. It was obvious, that, upon an invasion, many more men would be wanted than those merely detained for fighting; but he was glad to see that the force of the country was to be called forth, and that the people were to be armed in its defence. The being armed would tend to excite a military spirit. The first idea of an unarmed man was to run from danger; but his feelings were very different when he was armed. With regard to disaffected persons, he believed there were not many of them in the country; there were certainly very few that would assist the French. In a free country such as this, it was natural that there should have been much division respecting a war like the present; but he believed there was now a very general and great alteration in the public opinion respecting French affairs. When the moment of danger should arrive, the patriotism of the country would be roused. When the foe shall be repelled, the

people will return again to their political disputes. He could not help saying one word more with respect to the Swiss. They had displayed that sort of spirit which he loved to see in a country. He should be happy to see the British nation adopt some measure, calculated to mark, in the strongest manner, its detestation at the conduct of the French with respect to Switzerland, and its admiration and respect for the virtuous and heroic people of those Cantons. He did not pretend to state how this should be done: he only threw out the hint; and he hoped that some gentlemen would bring forward a plan for carrying into effect some measure of this nature.

Mr. NICHOLLS.—It is really painful to me, at a moment like the present, to find myself under the necessity of rising, and stating what occurs to me, upon the subject now before the House; but, though I think it my duty to make some observations on the proposed measure, I declare that I do not mean to oppose the motion. It appears to me, Sir, that all the measures that have been taken, or that may be hereafter taken, for the safety of the country, can be but of little avail, while His Majesty's Ministers persist in pursuing a system of coercion in Ireland. Unanimity would enable us to triumph over the boldest attempts of the enemy; but it is vain to think that we are capable of holding Ireland down with one hand, while we resist the French with the other. While speaking on this subject, it would not be improper to consider the immense power of the enemy, arising from his present situation; and I shall take the liberty of calling the attention of the House to the events which have happened on the Continent of Europe since Lord Malmesbury's negotiation at Lisle. Since that period, a separate peace has taken place between Austria and France. The Congress of Radstadt has ceded the left bank of the Rhine to the Republic; subject to certain arrangements of the interior of Germany. These arrangements were no doubt settled by the treaty of Campo Formio, and they would render all the States of Germany dependent upon France. If we look to Italy, the power of the enemy seems no less gigantic. New Republics have been created in that country, which are all the allies of France; and the possession of the Greek Islands, which formerly belonged to Venice, gives her an increase of naval resources, of which, perhaps, few were aware. The strength of Holland is also much more at the disposal of France now than it was at the period of the late negotiation. The French made use of the Aristocracy of the Dutch cities to destroy the power of the Stadtholder; they were therefore reluctant to do any thing very injurious to this Aristocracy; but the Government of France, finding that the Dutch Aristocracy did not aid its military projects with

sufficient activity, has destroyed it, in order that the whole power of Holland, as well as France, may be directed against this country. Spain and Portugal, too, are at the mercy of the French; and they will soon be able to bring out all the naval force of both these countries. Now, let this situation of affairs be considered: France having all the power of Europe at her command, how can we expect to resist her, unless we be able to unite both islands in one common cause? If we hope for success, is it not plain that we must employ all the wealth and force of Great Britain and Ireland in the contest? The right honourable gentleman has spoken of Switzerland; but have not the Swiss been conquered because they were disunited? [A cry of "Hear! hear!"]. Their fate ought to teach His Majesty's Ministers to alter their conduct, and to endeavour to conciliate the affections of the people in every quarter of the British empire. It has long been said, that it is impossible to conquer a people who are unanimous in defending their country and their liberties; I believe so; it is an opinion I love to cherish. Let us try, then, to heal the divisions that distract us. Unanimity only can save us from destruction. Whatever the projects of the enemy may be—to whatever extent they may have carried their preparations against us—were Ireland and Great Britain united, we should easily get peace; for their hopes of conquest would then be at an end. I have thought it my duty to throw out these observations on the present occasion. This is not a time for fomenting discords by obstinately adhering to measures of severity. We have to contend for objects of the greatest value. We must struggle to prevent that dreadful hurricane from taking place which would sweep away royalty, and, along with it, every thing else that is respectable in rank, in Church or in State—which would destroy our funded property, dry up our commercial resources, and strip us of every advantage which has contributed to render us a great and powerful nation. To avoid all these evils, I know no better method than to conciliate Ireland; but His Majesty's Ministers have acted upon very different principles, and have advanced step by step until they have almost produced a separation between the two countries.

Mr. WILBERFORCE said, that he did not rise to detain the House for any great length of time; but at a period when gentlemen, if they did not oppose the measure, did something that looked like opposition to it, he felt it his duty to say, that he hoped the plan would go forward as fast as possible. The honourable Baronet opposite to him seemed to think erroneously; he could not avoid saying that the system had not been acted upon before, and he appears also to express something like a fear that it might come too

late. The plan, however, had been really brought forward four years; and a larger military force was now on foot in the kingdom than had ever been seen in any former period. In the county which he had the honour to represent, a great number of persons had already come forward under circumstances of great personal inconvenience, to contribute to the strength and security of the country. But undoubtedly when France had declared her decided enmity to us, and when her having made peace with other powers left her more at liberty to direct her whole attention against us, it was desirable to call forth all the power of the country. Happy, however, he was to know, that the present measure had not been proposed without being called for by the spirit and zeal of the people. Of the large county which he represented, he had to say, that the inhabitants were satisfied with the Constitution, and the blessings they enjoyed under it. They were satisfied by the able manner in which their affairs had been conducted, and they only wanted to be told where they might be most useful and where their services might be most desirable.

Sir WILLIAM PULTENEY, in explanation, contended that Mr. Wilberforce had mistaken his meaning. He had no objection to his panegyrics upon Ministers, though he thought them very improper at the present period. The honourable gentleman had said that his constituents were satisfied with His Majesty's Ministers, and therefore they would come forward. For his own part, he asserted, that whether they were satisfied with them or not, they ought to come forward at the present period. With respect to the proposed plan, he again said that it had not been acted upon before, that is, in the way in which he considered it. It was obvious, that pay could not be given to all the country, if they were called out: his meaning was, that the country should be called out without pay, and that it should be seen what they would do in the defence of their liberties and their independence.

Mr. WILBERFORCE declared, that Sir William Pulteney had misunderstood him, if he conceived that he had taken occasion to praise Ministers. He had been merely stating a fact; the people of Yorkshire were strongly impressed with the blessings they enjoyed; they were strongly impressed with the wisdom, ability, and integrity of the present Administration, and that impression had made them more zealous to come forward.

Mr. BURTON stated, that though the present measure had been proposed now under Parliamentary cognizance, yet it had been already acted upon in the county in which he resided. A great number of loyal persons had come forward voluntarily with offers of their carts and personal services. The case of Switzerland and

His Majesty's Ministers had been mentioned. If any thing could justify the conduct of Ministers in the war, it was the present state of Switzerland. Had we remained neutral, we should have had the fleets of Spain, France, and Holland, not broken and beaten, as they were now, but entire, undiminished, and in full force against us.

Mr. Secretary DUNDAS wished the House not to separate without some explanation on the subject of expences. Surely the honourable Baronet did not mean to say, that if any person whose family depended upon his labour, should be called away for a whole day, he should not be entitled to any thing. He spoke of those who might require any training; but he certainly did not mean to propose any regular pay, or any such thing. One more observation he wished to make with respect to the volunteer corps, who, he stated, had associated to the number of 60,000. Their zeal had not been excited by offers of pay; nay, so different had been the fact, that in many instances persons had declared they would receive no pay, and that if they could be of any service to their country, it was all the pay and recompence they desired.

Mr. HOBHOUSE asked, whether the People were to be forced to be armed? and was answered from the Treasury bench in the negative.

Mr. TIERNEY gave his distinct approbation to the measure; but he rose to assert his right during the future stages of the bill not to be precluded from making such observations as might appear to be necessary. Perhaps he should not now have laid in his claim to that right, if he had not seen a disposition to indulge something like a sneer; and if he had not heard an honourable gentleman (Mr. Wilberforce) throw out a coarse and unwarrantable insinuation, and such as could only have come from the quarter from which it did come; that though no open opposition was made to the measure, yet that there was something like opposition to it. He would tell that honourable gentleman, that no part of the actions of his life should justify him in insinuating that he was not animated by as cordial a zeal for the welfare of his country as any man who lived in it. He said thus much, persuaded that he need only address what he had to say to that honourable gentleman. He really did wish him to state what had been said by any one friend of his which could call forth such remarks. One military officer, for whose opinions he certainly had a respect, had suggested what he deemed the most prudent plan. Whether his suggestions were right or wrong, he was not competent to decide. But surely, so far from being heard with sneers, they ought, as the worthy Baronet had so

properly observed, to be received with cordiality and favour. Another honourable gentleman had stated, that he did not conceive the conciliating of Ireland would strengthen Great Britain. Was there a man, always, however, excepting one, who doubted that it would be a desirable object? How it could best be brought about, was another question, into which he should not enter. But, surely, when any gentleman states what he thinks to be most adviseable, that man must, indeed, be a lukewarm friend to his country, who, giving way to the petulance of his nature, would indulge a sneer at such efforts. I say now, that I give the present measure my distinct approbation, wishing to see what it is. But, as a Member of Parliament, I will neither be frightened nor deterred from stating any observations, even in opposition to the plan, if I should see sufficient grounds for so doing. And I think I may say, that the right honourable gentleman, in whom the plan originated, will feel disposed rather to thank me for my suggestions, than to receive them with spleen and ill-will.

Mr. WILBERFORCE hoped, after what had been said by Mr. Tierney, that he might be permitted to go a little beyond the strict limits of explanation. He really could not account for the severity of remark which that honourable gentleman had used, in any other way than this: that as opportunities for venting their spleen did not now often occur in the House, it of course collected and accumulated, till at last it burst forth without provocation, and——

The SPEAKER called Mr. Wilberforce to order, as not having confined himself to explanation.

Mr. WILBERFORCE, acknowledging the propriety of being called to order, declared, that if any thing he had said could deserve such severity of animadversion, he was sorry that he had said it. It certainly was neither in his intention nor his disposition. He had declared, that he was rather disposed to take a part, because the language held did not appear to be warm and cordial support, and because he wished the plan to be attended to, as the public out of doors were impatient that it should be adopted. More he would not say, because he would not transgress the limits of explanation. Indeed he did not doubt that the honourable gentleman, when he made his remarks, knew that he could not reply to them; and that, perhaps, might urge him to make them.

Mr. Chancellor PITT rose, and spoke in substance as follows:—Sir, I feel myself called upon to express my astonishment at the language thrown out to-night by the honourable gentleman on the other side of the House against my honourable friend near me. I have no difficulty in saying, that it is the most unprovoked and unwarranted

table attack I have ever heard made by any one gentleman upon another. With respect to myself, I can easily account for what my honourable friend has said: the sentiments which he has expressed have been unquestionably dictated by the purest and the most patriotic motives. He expressed his belief that the great body of the people of this country were impatient to step forward, and carry into execution those plans which the wisdom of the Legislature might adopt for the more effectual protection and safety of the kingdom, and on that ground he was desirous that any salutary plans or system of defence which might be proposed, should be received with unanimity, and confirmed with the most marked and decided approbation of every Member, for in that most essential point all are equally concerned. It is therefore rather extraordinary, because my honourable friend complained that certain Members did not give their hearty support to the measures proposed to be carried into execution with respect to the defence of the country, that the honourable gentleman on the other side of the House should get up and make a direct and violent attack against my honourable friend, as if the honourable gentleman was convinced that the insinuations had been thrown out against himself. What it is that has so unexpectedly kindled the flame of resentment in the honourable gentleman's breast, and raised his passions to this aggression, I am at a loss to conjecture: but I must ask, has my honourable friend had no cause for throwing out any blame against certain persons this day? Has he been furnished with no ground for delivering his sentiments in the way which he has thought proper to adopt? The honourable General certainly has not been so warm in the important cause of the defence of the country as my honourable friend, and, I am confident, many others may have wished; for though he has not objected to the plan now under discussion, one may with great consistency suppose that his opinion in favour of it is too lukewarm. The honourable General has said, that the operation of the plan ought to be delayed, and that has been considered as a just sentiment by one who expressed his conviction that it ought not to be delayed at all. With respect to the honourable General's opinion as to the exact manner of defending the country, or that the force of the kingdom should be collected and applied to the protection of the great towns, I will not undertake to discuss that point at present; but if he seriously entertains that opinion, it clearly forms in my mind an additional argument why we should be more eager and more sanguine in the adoption of the plan, and therefore we cannot be surprized that my honourable friend has been induced, connecting such sentiments with the nature of the system of defence proposed, to consider him as not sufficiently

zealous in promoting the measure. The honourable General has alluded to the impracticability of driving away from the coasts the cattle of the farmers. I did not, however, understand from him that we ought not to drive away the cattle in case of invasion; but if he meant to say that it should be done soon, I am the more surprized that he should entertain an opinion of that kind; because from his experience as a military man, he ought to have known that a measure of that peculiar nature is always expedient, and even necessary. As to what has been thrown out by an honourable gentleman on the subject of conciliation with respect to Ireland, and the reference which he has thought proper to make in his observations on that topic to the present situation of Switzerland, I cannot help remarking, that the allusion is one of the strongest which I have ever heard made; and my honourable friend might have been well surprized at the inference which the honourable gentleman drew from it, because the inference ought in fact to be directly the reverse of the conclusion which the honourable gentleman took such pains to establish. The same honourable gentleman has reprobated, in the most pointed and unqualified terms, the present system of coercion which unfortunately has become necessary for Ireland, and has compared the state of this country with that in which Switzerland has been hitherto placed. He has endeavoured to shew, that the want of unanimity among the people of that confederacy has produced those misfortunes in which they are at present involved, and has thus laboured to prove that similar calamities impend over this country. But, Sir, the honourable gentleman should know that the British Parliament and the British Government, during the whole of his present Majesty's reign, so far as they had the power of interfering in the affairs of Ireland, have shewn every indulgence, and granted every possible favour to that country. He should know, that nothing has been omitted on their part, and that no exertion has been wanting to extend the commerce, and secure the rights, privileges and happiness of that kingdom. Conciliation is now become a favourite word; but I beg leave to say, that the word conciliation, in the present crisis of public affairs, is both misunderstood and misapplied. Does the honourable gentleman mean, by conciliation to Ireland, that we should make every concession and every sacrifice to traitors and rebels, to men who are industriously propagating the most dangerous principles, engrafting upon the minds of the people the most destructive doctrines, wantonly seducing and deluding the ignorant multitude, encouraging the most criminal correspondence with the enemy, exciting the commission of treason in Ireland under the specious pretence of Parliamentary Reform,

and forming, in conjunction and co-operation with the professed enemy of all liberty, morality, and social happiness, plans for separating that country from Great Britain, and for converting Ireland into a Jacobinical Republic, under the wing and protection of Republican France? Are we to conciliate men whose machinations go not merely to the subversion of their legitimate government, but to the diffusion of every horror that anarchy can produce? Are we to conciliate men with arms in their hands, ready to plunge them into the hearts of those who differ from them in political opinion; men who are eagerly watching for an opportunity to overturn the whole fabric of their Constitution, and to crush their countrymen with its ruins? Are we to withhold from the peaceable and loyal inhabitants of Ireland that protection without which there is no security for their lives and property? No! the only measure of safety we can adopt is a vigorous system of opposition to those who would completely destroy the country; while on the other hand, we are irresistibly called upon to give a manly and firm support to those who would preserve for themselves and their posterity, those great and inestimable blessings which they now enjoy! Since an allusion has been made to Switzerland, I think it necessary to observe, that her present calamities have been produced by the adoption of measures directly contrary to those which I have just mentioned. She unfortunately gave way at an early period of the war, to the fatal influence of French democracy. She afterwards consented to new model her Government, and endeavoured, but in vain, to appease the enemy. Her condescension was ineffectual—her concessions were disregarded; her attempt at conciliation was fruitless. The enemy was regardless of every concession, and intent alone upon gratifying the imperious calls of unbounded ambition. But if the Swiss had from the beginning pursued a manly and decided line of conduct; if they had opposed vigorous measures to the destructive principles of France, and kept themselves in a state of independence and strict neutrality, they would, I believe, be at this moment as free as any other nation; though I still sincerely hope resistance is not too late. If therefore any inference with respect to the present situation of this country is drawn from the misfortunes of Switzerland, the example of the miseries which she has suffered in consequence of her timidity, surely ought to weigh with us: the patriotic heroism and gallant ardour now displayed by her brave inhabitants ought to animate us to the most vigorous exertions, and convince us, since we behold the extraordinary efforts of which a nation is capable, even with all that supineness into which she has been betrayed, and reduced as she is to her last struggle, that we

have every thing to hope from our perseverance, firmness, and unanimity. I trust, Sir, that the example of that brave, but unhappy people, will animate this country to vigorous and necessary exertion. Let us not, by imitating their former conduct, run into the danger in which they have involved themselves, and subject ourselves to incur those misfortunes which they now experience.

Leave being given to bring in the bill, it was accordingly presented, and ordered to be read a second time to-morrow.

Mr. Secretary DUNDAS said, he should move to have it committed next Thursday, and as it was necessary to have it carried through all its stages with every possible dispatch, he would now move that the bill be printed.

To the Honourable the Knights, Citizens, and Burgeſſes, in Parliament aſſembled.

An ACCOUNT of the Total Net Produce of the TAXES for One Year, ended the 5th of January 1798; diſtinguiſhing each Quarter: And diſtinguiſhing alſo the DUTIES impoſed in 1793, 1794, 1795, 1796, and 1797.

	In the QUARTERS ended				For the YEAR ended 5th January 1798.
	5th April 1797.	5th July 1797.	10th October 1797.	5th January 1798.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Consolidated Customs, after deducting 29,169l., computed quarterly ſum to be carried to the duties pro anno 1798	658,189 15 2½	252,038 2 6	1,269,335 14 8	780,582 13 10½	2,960,146 6 3
Consolidated Excise —	1,440,935 10 10½	1,952,364 18 0½	1,748,095 3 9	1,873,610 9 2½	7,015,006 1 10¼
Reserved out of duty on paper anno 1794, 18,750l., being a fourth part of 75,000l., the average annual produce of former duties then repealed	18,750 0 0	18,750 0 0	18,750 0 0	18,750 0 0	75,000 0 0
Reserved out of duty on ſpirit licences anno 1794, 9,000l., being a fourth part of 36,000l. average annual produce of former duties then repealed	—	30,500 0 0	9,000 0 0	9,000 0 0	48,500 0 0

Consolidated Customs, after deducting 29,169l., computed quarterly ſum to be carried to the duties pro anno 1798
Consolidated Excise —
Reserved out of duty on paper anno 1794, 18,750l., being a fourth part of 75,000l., the average annual produce of former duties then repealed
Reserved out of duty on ſpirit licences anno 1794, 9,000l., being a fourth part of 36,000l. average annual produce of former duties then repealed

48,500 0 0

9,000 0 0

9,000 3 0

DEBATES.

	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Consolidated Stamps —	270,762 0 0	279,990 0 0	307,187 19 10	283,969 0 0	1,141,908 19 10
Referved out of duty on hats anno 1796, 2,369l. 17s. 9d., being a fourth part of 9,479l. 11s. average annual produce of former duties then re- pealed — — —	4,837 13 3	2,369 17 9	2,369 17 9	2,369 17 9	11,947 6 6
Referved out of duty on bills and receipts anno 1794, 32,150l., being a fourth part of 128,600l. average annual produce of former duties then repealed — — —	32,150 0 0	32,150 0 0	32,150 0 0	32,150 0 0	128,600 0 0
Referved out of duty on lega- cies anno 1796, 10,269l. 15s. being a fourth part of 41,079l. average annual produce of former duties then repealed, to compleat deficiencies to 5th April 1797, and 7,238l. 3s. 10d., in part to 5th July 1797 — — —	5,319 0 0	13,855 0 0	12,463 18 10	13,094 0 0	44,731 18 10
	2,430,943 19 4	2,582,017 18 3½	3,399,352 14 10	3,013,526 0 10	11,425,840 13 3½

Consolidated Stamps —

Referved out of duty on hats
anno 1796, 2,369l. 17s. 9d.,
being a fourth part of 9,479l.
11s. average annual produce
of former duties then re-
pealed — — —

Referved out of duty on bills
and receipts anno 1794,
32,150l., being a fourth part
of 128,600l. average annual
produce of former duties then
repealed — — —

Referved out of duty on lega-
cies anno 1796, 10,269l. 15s.
being a fourth part of 41,079l.
average annual produce of
former duties then repealed,
to compleat deficiencies to
5th April 1797, and 7,238l.
3s. 10d., in part to 5th July
1797 — — —

By

By

INCIDENTS:

Consolidated letter money, be- ing the annual average pro- duce of the duty prior to the year 1795	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—</
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INCIDENT 12

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Glass	13,525	0	0	9,510	0	0	12,064	0	0	10,709	0	0	45,808	0	0			
Brick and tiles (Customs)	6,768	0	0	940	0	0	100	18	4	106	14	1	361	12	10½			
Ditto (Excise)	—	—	—	154	0	5½	14,943	0	0	24,982	0	0	47,633	0	0			
Paper (Excise) after reserving the annual average produce of former duties as aforesaid	19,092	0	0	16,997	0	0	21,243	0	0	23,688	0	0	81,020	0	0			
Ditto (Customs)	6	0	0	2,183	7	0½	1,015	5	8	1,570	11	8½	4,775	4	5			
Slates and stones	1,842	0	10	3,151	16	10½	4,000	3	2½	3,820	13	5½	12,814	14	4½			
Attornies articles	3,861	0	0	4,095	0	0	6,216	0	10	2,897	0	0	17,069	0	10			
	143,344	8	2½	143,618	9	9	309,899	18	6½	292,058	3	5½	888,920	19	11			
British spirits	36,249	0	0	23,651	0	0	3,241	0	0	13,281	0	0	76,422	0	0			
Foreign ditto	29,052	0	0	29,364	0	0	24,914	0	0	38,214	0	0	121,544	0	0			
Wines	61,729	0	0	32,945	0	0	94,529	0	0	53,532	0	0	242,735	0	0			
Sweets	929	0	0	1,673	0	0	2,361	0	0	473	0	0	5,436	0	0			
Cocoa, &c.	5,592	0	0	4,920	0	0	5,367	0	0	6,412	0	0	22,291	0	0			
Stamps	10,923	0	0	11,102	0	0	13,128	8	2	6,766	0	0	41,919	8	2			
Ship policies	19,297	0	0	26,021	0	0	27,833	14	6	20,814	0	0	93,965	14	6			
Hair-power certificates	6,747	0	0	83,295	0	0	87,068	13	7	10,184	0	0	187,294	13	7			
Receipts	1,660	0	0	1,272	0	0	2,571	6	9	1,435	0	0	6,938	6	9			
Fruits	12,409	5	9	20,909	16	10	21,895	5	4	43,717	12	0	98,931	19	11			
Coals	756	18	3	4,354	6	8½	5,321	12	11½	3,583	11	1	14,016	9	0			
Tea	1,812	0	0	98,643	0	0	61,357	0	0	37,168	5	2	198,980	5	2			
Consolidated letter money, being the computed annual in-																		

DUTIES pro Anno 1795 :

crease of revenue, by reason of the restriction of franking

create of revenue, by reason of the restriction of franking per act 35 Georgij tij. Rs.	£.			£.			£.			£.			£.		
	s.	d.		s.	d.		s.	d.		s.	d.		s.	d.	
	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	40,000	0	0
	197,156	4	0	348,150	3	6½	359,588	1	3½	245,580	8	3	1,150,474	17	1
DUTIES pro Anno 1796:															
Horses	4,230	0	0	33,635	0	0	12,100	0	0	31,585	3	7	81,550	3	7
Tobacco	39,511	0	0	39,968	0	0	37,469	0	0	51,307	0	0	168,255	0	0
Horse-dealers' licences	277	0	0	221	0	0	327	11	9	322	0	0	1,147	11	9
Wine (Excise)	2,555	0	0	98,109	0	0	3,124	0	0	94,548	0	0	198,336	0	0
Wine (Customs)	49,860	7	6	70,329	16	11½	71,405	12	7½	99,257	0	8½	290,852	17	9½
Sweets	957	0	0	1,729	0	0	2,444	0	0	490	0	0	5,620	0	0
Legacies, after reserving the annual average produce of former duties as aforesaid.															
Hats, after reserving the annual average produce of former duties as aforesaid	13,978	6	9	8,551	2	3	26,881	19	0	3,945	2	3	53,356	10	3
2s. additional duty on horses	4,520	0	0	35,595	0	0	7,850	0	0	27,264	8	11	75,229	8	11
Dogs	1,525	0	0	29,970	0	0	8,450	0	0	22,796	15	5½	62,741	15	5½
rol. per cent.	8,517	8	6¾	45,713	11	6¾	20,050	4	9	24,575	1	10¾	98,856	6	9¼
The computed annual saving, by reducing the allowance for waste on salt	8,000	0	0	8,000	0	0	8,000	0	0	8,000	0	0	32,000	0	0
Taken out of consolidated customs, being the computed annual saving to the public on account of the reduction															

An ACCOUNT of the Net Produce of the PERMANENT TAXES, which subsisted previous to the 5th of January 1791, in the Years ending the 10th October 1796 and 1797 respectively; adding thereto the difference between the Produce of the Duties on Home-made Spirits in each Year respectively, and the Average Produce thereof in Three Years, ending the 10th of October 1794; and adding likewise the Amount of the Sums paid from the Revenue of Customs on Account of Bounties for CORN imported, or Bounties for raising SEAMEN, in the Years 1796 and 1797.

	In the Years ending October 10th,			
	1796.	1797.		
	£.	£.	s.	d.
Produce of the Permanent Taxes which subsisted previous to 1791	12,798,326	13,341,636	14	6
Loss on the Duties of the Distillery which subsisted previous to 1791 - -	554,181	252,414	0	0
Bounties on Corn paid out of the Revenue of Customs - -	449,381	150,102	7	2½
Bounties paid out of the Revenue of Customs for raising Seamen -	51,491	14,784	13	9¼
	<u>£. 13,853,379</u>	<u>13,758,937</u>	<u>15</u>	<u>5</u>

Whitehall, Treasury Chambers,
21st November 1797.

GEORGE ROSE.

An ACCOMPT, shewing how the Money given for the Service of the Year 1797 has been disposed of; distinguished under the several Heads, until the 16th Day of March 1798, and the Parts remaining unsatisfied.

	Sums voted or granted.			Sums paid.			Remain to be paid.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
SERVICES.									
NAVY.									
For wages and wear and tear of the Navy, and the victualling thereof, for 120,000 men, including 20,000 marines, from the 1st of January 1797	5,928,000	0	0						
For the ordinary of the Navy, including half pay to sea and marine officers, for the year 1797	653,573	1	7						
Towards the buildings, re-buildings, and repairs of ships of war in His Majesty's and the merchants' yards, and other extra works, over and above what are proposed to be done upon the heads of Wear and Tear, and Ordinary, for the year 1797	768,100	0	0						
Towards defraying the expences, and preventing the increase of the debt of His Majesty's Navy, for the year 1797	5,000,000	0	0						
To defray the expence by an increase to the pay of the seamen of His Majesty's fleet, according to the addition directed by His Majesty's order in Council of the 3d of May 1797, and the proposed issue of full allowance of provisions	372,000	0	0						
	<u>12,721,673</u>			<u>12,721,673</u>					

ORDNANCE.

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PARLIAMENTARY

[COMMONS.]

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
For Ordnance, sea service	312,000	0	0									
For Ordnance, land service	1,009,024	9	2									
For defraying the expences of services performed by the office of Ordnance for land service, and not provided for by Parliament, in 1795	114,553	19	9									
For defraying the expence of services performed by the office of Ordnance for sea service, and not provided for by Parliament, in 1795	74,830	0	3									
For defraying the expence of services performed by the office of Ordnance for land service, and not provided for by Parliament, in 1796	425,366	10	6									
For defraying the additional charge of an augmentation of the pay and allowances of the non-commissioned officers, trumpeters, drummers, and private men of the brigade of Royal Horse Artillery, the corps of Captain Commissaries, and the corps of Royal Military Artificers and Labourers, from the 25th of May to the 24th of December 1797	16,000	0	0									
For defraying the charge of additional pay to the Captain Lieutenants, and first and second Lieutenants of the Royal Regiment of Artillery, and corps of Royal Engineers, from the 25th of May to the 31st of December 1797	3,281	11	4									
				1,955,056	11	0	1,892,693	1	11	62,363	9	1

FORCES, &c.

FORCES, &c.

For defraying the charge of 60,765 effective men, for guards, garrisons, and other His Majesty's land forces, in Great Britain, Jersey, and Guernsey, including the charge of the pay of commissioned and non-commissioned officers and private men, the charge of cloathing the non-commissioned officers and private men, the charge of agency, and the charge of allowances to be made to captains, paymasters, surgeons, riding-masters, and serjeants, for the year 1797 — —

1,505,905 1 0

For maintaining His Majesty's forces in the Plantations, Gibraltar, Corfica, the Cape of Good Hope, a corps of foot in New South Wales, including the charge of the pay of the commissioned officers, non-commissioned officers, and private men, the charge of cloathing of the non-commissioned officers and private men, the charge of agency, and the charge of allowances to captains, paymasters, surgeons, riding-masters, and serjeants, from the 25th of December 1796, to the 24th of December 1797 — —

1,411,231 19 5

For defraying the difference between the British and Irish pay of six regiments of foot, for service abroad, from the 25th of December 1796, to the 24th of December 1797 — —

40,096 9 9

For defraying the charge of four troops of dragoons, and nine companies of foot, stationed in Great Britain, for the purpose of recruiting the regiments

£. s. d.

£. s. d.

£. s. d.

£. s. d.

	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
For defraying the charge of recruiting and contingencies of His Majesty's land forces, of certain allowances to the non-commissioned officers and private men of the said forces, and of extra feed for the cavalry in Great Britain, for the year 1797	13,335	18	9									
For defraying the charge of general and staff officers, and officers of the hospitals, serving with the forces in Great Britain, Jersey, and Guernsey, for the year 1797	360,000	0	0									
For defraying the charge of the embodied Militia in Great Britain, and of several corps of Fencible Infantry in Great Britain, Jersey, Guernsey, and the Islands of Scilly and Man, from the 25th of December 1796, to the 24th of December 1797	94,195	14	0									
For defraying the charge of contingencies for the embodied Militia and corps of Fencible Infantry in Great Britain, and of certain allowances to the non-commissioned officers and private men, for the year 1797	950,441	3	6									
For defraying the charge of cloathing for the embodied Militia in South Britain, for the year 1797	210,000	0	0									
For defraying the charge of several corps of Fencible Cavalry, for service in Great Britain, from the 25th of December 1796, to the 24th of December 1797	112,811	0	0									
For defraying the charge of certain allowances to the non-commissioned officers and private men of the several corps of Fencible Cavalry in Great Britain, and the charge of extra feed for the said corps, for the year 1797	397,734	4	2									

serving in East India, from the 25th of December 1796, to the 24th of December 1797
 For defraying the charge of recruiting and contingencies of His Majesty's land forces, of certain allowances to the non-commissioned officers and private men of the said forces, and of extra feed for the cavalry in Great Britain, for the year 1797
 For defraying the charge of general and staff officers, and officers of the hospitals, serving with the forces in Great Britain, Jersey, and Guernsey, for the year 1797
 For defraying the charge of the embodied Militia in Great Britain, and of several corps of Fencible Infantry in Great Britain, Jersey, Guernsey, and the Islands of Scilly and Man, from the 25th of December 1796, to the 24th of December 1797
 For defraying the charge of contingencies for the embodied Militia and corps of Fencible Infantry in Great Britain, and of certain allowances to the non-commissioned officers and private men, for the year 1797
 For defraying the charge of cloathing for the embodied Militia in South Britain, for the year 1797
 For defraying the charge of several corps of Fencible Cavalry, for service in Great Britain, from the 25th of December 1796, to the 24th of December 1797
 For defraying the charge of certain allowances to the non-commissioned officers and private men of the several corps of Fencible Cavalry in Great Britain, and the charge of extra feed for the said corps, for the year 1797

Several corps of Fencible Cavalry in Great Britain, and the charge of extra feed for the said corps, for the year 1797

	L.	s.	d.	L.	s.	d.	L.	s.	d.
Several corps of Fencible Cavalry in Great Britain, and the charge of extra feed for the said corps, for the year 1797	95,000	0	0						
For defraying the charge of allowances to several reduced officers of His Majesty's British American forces, for the year 1797	7,500	0	0						
Upon account of the reduced officers of His Majesty's British American forces, for the year 1797	52,500	0	0						
For defraying the charge of horse furniture, and of cloathing and accoutrements for several augmentations of His Majesty's forces in the year 1796	70,000	0	0						
For defraying the charge of allowances to the private gentlemen of the two troops of Horse Guards reduced, and to the superannuated gentlemen of the									
Four troops of Horse Guards, for the year 1797	125	3	4						
Upon account of the reduced officers of His Majesty's land forces and marines, for the year 1797	118,874	16	8						
For defraying the charge of the increased rates of subsistence to be paid to innkeepers and others, on quartering soldiers, for the year 1797	180,000	0	0						
For defraying the charge of full pay to supernumerary officers of His Majesty's forces, including the officers of independent companies, and of draughted regiments, from the 25th of December 1796 to the 24th of December 1797	136,675	14	3						
On account of the several officers late in the service of the States General, for the year 1797	1,000	0	0						
For the allowance to the Paymaster-general of His Majesty's forces, to the Secretary at War, to the									

Several corps of Fencible Cavalry in Great Britain, and the charge of extra feed for the said corps, for the year 1797

For defraying the charge of allowances to several reduced officers of His Majesty's British American forces, for the year 1797

Upon account of the reduced officers of His Majesty's British American forces, for the year 1797

For defraying the charge of horse furniture, and of cloathing and accoutrements for several augmentations of His Majesty's forces in the year 1796

For defraying the charge of allowances to the private gentlemen of the two troops of Horse Guards reduced, and to the superannuated gentlemen of the

Four troops of Horse Guards, for the year 1797

Upon account of the reduced officers of His Majesty's land forces and marines, for the year 1797

For defraying the charge of the increased rates of subsistence to be paid to innkeepers and others, on quartering soldiers, for the year 1797

For defraying the charge of full pay to supernumerary officers of His Majesty's forces, including the officers of independent companies, and of draughted regiments, from the 25th of December 1796 to the

24th of December 1797

On account of the several officers late in the service of the States General, for the year 1797

For the allowance to the Paymaster-general of His Majesty's forces, to the Secretary at War, to the

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Commissary-general of the Musters, to the Judge-Advocate-general, to the Comptrollers of the Accounts of the Army, their deputies and clerks, including the contingent expences of their respective offices, and for the amount of Exchequer fees to be paid by the Paymaster-general, for the year 1797	136,779	17	1						
Towards defraying the charge of the pay and cloathing the Militia, for the year 1797	177,000	0	0						
For defraying the charge of the in-and-out-pensioners of Chelsea Hospital, and of the expences of the said Hospital, for the year 1797	147,165	10	11						
Upon account, for defraying the charge of pensions to the widows of commissioned officers, and expences attending the same, for the year 1797	11,002	7	3						
For defraying the additional charge of an augmentation of the pay and allowances of the non-commissioned officers, trumpeters, drummers, and private men of His Majesty's forces, from the 25th day of May 1797 to the 24th of December following	224,000	0	0						
To satisfy demands outstanding on the 5th of January 1797, in the barrack department	288,000	0	0						
For supply of forage to the troops, and other expences attending the service of the barrack department, for the year 1797	449,000	0	0						
For defraying the charge of certain allowances to be made to the subaltern officers, adjutants, and quarter masters of His Majesty's land forces, from the 26th day of June 1797 to the 24th day of December following	60,000	0	0						

Commissary-general of the Musters, to the Judge-Advocate-general, to the Comptrollers of the Accounts of the Army, their deputies and clerks, including the contingent expences of their respective offices, and for the amount of Exchequer fees to be paid by the Paymaster-general, for the year 1797

Towards defraying the charge of the pay and cloathing the Militia, for the year 1797

For defraying the charge of the in-and-out-pensioners of Chelsea Hospital, and of the expences of the said Hospital, for the year 1797

Upon account, for defraying the charge of pensions to the widows of commissioned officers, and expences attending the same, for the year 1797

For defraying the additional charge of an augmentation of the pay and allowances of the non-commissioned officers, trumpeters, drummers, and private men of His Majesty's forces, from the 25th day of May 1797 to the 24th of December following

To satisfy demands outstanding on the 5th of January 1797, in the barrack department

For supply of forage to the troops, and other expences attending the service of the barrack department, for the year 1797

For defraying the charge of certain allowances to be made to the subaltern officers, adjutants, and quarter masters of His Majesty's land forces, from the 26th day of June 1797 to the 24th day of December following

For defraying the charge of foreign corps in the service of Great Britain, for the year 1797

	£.	s.	d.	£.	s.	d.	£.	s.	d.
For defraying the charge of foreign corps in the ser- vice of Great Britain, for the year 1797	381,637	17	0						
Towards defraying the charge of cloathing and ac- countments for fundry corps of Volunteer Cavalry, for the year 1797	30,000	0	0						
For defraying the extraordinary expences of the army, incurred and paid by the Paymaster-general of His Majesty's forces, from the 25th of December 1795 to the 6th of December 1796	3,280,513	13	2						
For defraying the extraordinary expences of the army, incurred and paid by the Paymaster-general of His Majesty's forces, from the 7th of December to the 24th of December 1796	106,962	13	4						
For defraying the expence of the extraordinary ser- vices of the army, incurred and not paid previous to the 5th of January 1797	438,000	0	0						
Towards enabling His Majesty to defray the extraor- dinary services of the army, for the year 1797	4,000,000	0	0	15,488,089	2	10	15,488,089	2	10
To enable His Majesty to make remittances, from time to time, to be applied to his service in Ire- land, in such manner as shall be approved of by the Parliament of that kingdom, on provision being made by the said Parliament for defraying the in- terest and charges of a loan to that amount	1,500,000	0	0	1,500,000	0	0	1,500,000	0	0
To enable His Majesty to make such temporary ad- vances, by way of loan, for the service of the Em- peror, at such time, and in such manner, as His Majesty may judge most expedient, with a view to									

	L.	s.	d.	L.	s.	d.	L.	s.	d.
the prosecution of Military operations in an early mode of another campaign	500,000	0	0						
To enable His Majesty to make a temporary advance, by way of loan, for the service of the Emperor	200,000	0	0	700,000	0	0			
To enable His Majesty to afford some pecuniary assistance, if the circum- stances should appear to His Majesty to require it, to his ally the Queen of Portugal, for the defence of her dominions against any attack from the common enemy; and to enable His Majesty to defray such extra- ordinary expences, and to take such measures as the exigency of affairs may require				500,000	0	0	500,000	0	0
For the marriage portion of Her Royal Highness the Princess Royal				80,000	0	0	80,000	0	0
For defraying the charge of the civil establishment of the province of Upper Canada, from the 1st of January to the 31st of December 1797				7,000	0	0	7,000	0	0
For defraying the charge of the civil establishment of Nova Scotia, from the 1st of January to the 31st of December 1797				5,915	0	0	5,915	0	0
For defraying the charge of the civil establishment of New Brunswick, in America, from the 24th of June 1797 to the 24th of June 1798				4,550	0	0	4,550	0	0
For defraying the charge of the civil establishment of the island of St. John, in America, from the 1st of January to the 31st of December 1797				1,900	0	0	1,900	0	0
For defraying the charge of the civil establishment of the island of Cape Breton, from the 24th of June 1797 to the 24th of June 1798				1,840	0	0	1,840	0	0
For defraying the charge of the civil establishment of the island of New- foundland, from the 1st of April 1797 to the 1st of April 1798				1,232	10	0	1,232	0	0
For defraying the charge of the civil establishment of the Bahama Islands, in addition to the salaries now paid to the public officers out of the duty fund, and other incidental charges attending the same, from the 1st of January to the 31st of December 1797				4,100	0	0	4,100	0	0

For defraying the charge of the salary of the Chief Justice of the Bermu-

	£.	s.	d.	£.	s.	d.	£.	s.	d.
For defraying the charge of the salary of the Chief Justice of the Bermudas or Somers Islands, from the 24th of June 1797 to the 24th of June 1798	580	0	0	—	—	—	580	0	0
For defraying the charge of the salary of the Chief Justice of the island of Dominica, from the 1st of January to the 31st of December 1797	600	0	0	—	—	—	600	0	0
For defraying the charge of the civil establishment of New South Wales, from the 10th of October 1796 to the 10th of October 1797	5,523	10	0	5,523	10	0			
To be employed in repairing, maintaining, and supporting the British forts and settlements on the coast of Africa	13,000	0	0	—	—	—	13,000	0	0
To make good the like sum which has been issued by His Majesty's orders, in pursuance of addresses of the House of Commons	28,263	1	6						
To make good to His Majesty's civil-list-revenues the like sum issued out of the same to Thomas Cotton, Esq. for defraying the expense of allowances for the relief of American civil officers, and others, who have suffered on account of their attachment to His Majesty's Government	11,500	0	0						
To make good to ditto the like sum which has been issued for His Majesty's secret service abroad, between the 5th day of April 1796 and the 10th of October following	71,431	5	11 $\frac{1}{2}$						
To make good to ditto the like sum which has been issued for the relief of the suffering clergy and laity of France	140,090	0	0						
To make good to ditto the like sum which has been issued to James Wyatt, Esq. for fixtures at the house of the Speaker of the House of Commons	681	16	3						
To make good to ditto the like sum which has been issued to Thomas Eyance, as an allowance to him and Thomas Brodie, who were appointed to continue and perfect the index to the Journals of the House of Lords	869	19	0						

£.	s.	d.	£.	s.	d.	£.	s.	d.
9,186	2	4						
13,492	2	11	275,514	7	11 $\frac{3}{4}$			
						48,453	4	3 $\frac{1}{4}$
51,682	17	6				3,229	13	2 $\frac{1}{4}$

To make good to ditto the like sum which has been issued to Duncan Campbell, Esq. for the expence of confining, maintaining, and employing convicts on the river Thames ————
 To make good to ditto the like sum which has been issued to James Bradley, Esq. for maintaining and employing convicts in Langston and Portsmouth harbours ————
 For the payment of such part of the principal and interest thereupon as shall become due on or before the 10th of October 1797, on all the orders made out, pursuant to an act of the 30th year of the reign of his present Majesty, for granting relief to such persons as have suffered in their rights and properties during the late unhappy dissensions in America ————

£.	s.	d.
31,000	0	0
3,033	4	0
9,628	12	6
1,345	19	3
2,806	8	0

To make good to the civil list the like sum paid out of the same for the relief of the suffering clergy and laity of France ————
 To make good to ditto the like sum paid to Duncan Campbell, Esq. for the expence of confining, maintaining, and employing convicts on the river Thames ————
 To make good to ditto the like sum issued to James Bradley, Esq. for maintaining and confining convicts in Langston and Portsmouth harbours ————
 To make good to ditto the like sum issued for His Majesty's secret service abroad, between the 10th of October 1796 and the 5th of January 1797 ————
 To make good to ditto the like sum issued in consequence of the expences incurred in the prosecution carried on against Warren Hastings, Esq. ————

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Towards defraying the expences of the settlement of New South Wales, for the year 1797	30,000	0	0	30,000	0	0			
Towards defraying the expence of allowances and pensions for the relief of American civil officers, and others, who have suffered on account of their attachment to His Majesty's Government, for the year 1797	46,120	0	0	46,120	0	0			
To be applied in support of an institution called the Veterinary College	1,500	0	0	750	0	0			
For the expences of the new roads of communication and building bridges in the Highlands in North Britain, in the year 1797	4,500	0	0	4,500	0	0			
To enable His Majesty to defray the sums which the Commissioners under the seventh article of the American Treaty have awarded to be paid by the British Government, and the expences attending the commission, to the 5th July 1797	38,454	14	3½	38,454	14	3½			
To be issued to the Governor and Company of the Bank of England, to be by them placed to the account of the Commissioners for reducing the national debt	200,000	0	0	200,000	0	0			
To make good the deficiency of the malt duty, granted for the service of the year 1795, at Lady Day 1797	159,397	9	9½	159,397	9	9½			
To make good the deficiency of the consolidated fund, on the 5th January 1797	550,505	10	1½	550,505	10	1½			
To make good the deficiency of ditto on the 5th of July 1797	148,538	1	0½	148,538	1	0½			
To make good the deficiency of the land tax, granted for the year 1795, at Michaelmas 1797, 173,009l. 19s. 8½d., but the Bank being in the possession of the Exchequer bills, set off the same on the 15th day of August 1797									
To pay off and discharge the Exchequer bills, issued in pursuance of an act passed in the 26th year of his present Majesty's reign, for enabling His Majesty to	187,000	0	0						

	£.	s.	d.	£.	s.	d.	£.	s.	d.
raise 2,500,000 <i>l.</i> , for uses and purposes therein mentioned	1,110,000	0	0						
To pay off and discharge the Exchequer bills which have been issued on the credit of the growing produce of the consolidated fund, for the service of the year 1796	1,370,000	0	0						
To pay bills drawn on and accepted by the Lords Commissioners of His Majesty's Treasury	1,650,000	0	0						
Towards paying off and discharging the Exchequer bills, which have been made out in pursuance of an act passed in the last session of Parliament, for granting an aid to His Majesty by a land tax, and by an act passed in the same session, for continuing the duties on malt, &c.	833,000	0	0						
<i>Various other</i>									
<i>To be issued to the Consolidated Fund</i>	5,150,000	0	0						
To enable His Majesty to re-pay to the Governor and Company of the Bank of England, the like sum advanced by them on the credit of the growing produce of the consolidated fund, for the service of the year 1795	4,648,730	16	3	4,648,730	16	3			
To enable His Majesty to issue 600,000 <i>l.</i> to Commissioners, to be by them advanced, under certain regulations, for the accommodation of such persons embarked with and trading to the islands of Grenada and St. Vincent, as shall be desirous of receiving the same, on due security for repayment within a limited time	1,054,000	0	0	1,054,000	0	0			
To make good the sum of 3,500,000 <i>l.</i> , charged by an act of last session of Parliament on the consolidated fund, for the service of the year 1796	600,000	0	0	388,000	0	0	212,000	0	0
<i>To be issued to the Consolidated Fund</i>	2,177,000	0	0	1,248,334	11	2½	928,665	8	9½

	£.	s.	d.	£.	s.	d.	£.	s.	d.
To John Farhill, Esq, Secretary to the Commissioners for reducing the national debt, for salaries of the officers, and incidental expenses of the said commission	1,563	1	6	776	0	0	787	1	6
To the clerks in the office of the auditor and tellers of the Exchequer, for directing and paying the orders made out for the relief of American sufferers, <i>et al.</i>	1,160	0	0	450	0	0	710	0	0
To be paid to the Governor and Company of the Bank of England, to be by them paid over to the several proprietors of the fortunate tickets in the lottery, granted for the service of the year 1797	500,000	0	0	—	—	—	500,000	0	0
To ditto for allowances, by way of discount, to the contributors for prompt payment on the said lottery	430	8	4	430	8	4			
To ditto for receiving and paying the subscriptions to the said lottery	1,000	0	0	1,000	0	0			
For the charges and expenses in preparing and drawing the said lottery, and for taking in tickets, and making out certificates in lieu thereof	12,400	0	0	1,700	0	0	10,700	0	0
To the Bank of England, for receiving contributions, amounting to 17,896,261., part of 18,000,000., directed to be raised by annuities, for the service of the year 1797	14,420	13	2	14,420	13	2			
To ditto for discounts, on prompt payments allowed the contributors of the said 17,896,260l.	65,881	3	8	65,881	3	8			
To the amount of the forfeitures by certain contributors neglecting to complete their whole payments on the said 18,000,000l.	103,740	0	0	103,740	0	0			
To the Bank of England, for receiving the contributions for raising 16,120,000l., granted by two acts of Parliament, for the service of the year 1797	12,909	7	2	12,989	7	2			
To ditto for discounts on prompt payments to the contributors of ditto	163,696	2	11	163,696	2	11			
	44,323,807	17	11	12,480,543	15	3½	1,843,264	2	7½

To John Farhill, Esq, Secretary to the Commissioners for reducing the national debt, for salaries of the officers, and incidental expenses of the said commission

To the clerks in the office of the auditor and tellers of the Exchequer, for directing and paying the orders made out for the relief of American sufferers, *et al.*

To be paid to the Governor and Company of the Bank of England, to be by them paid over to the several proprietors of the fortunate tickets in the lottery, granted for the service of the year 1797

To ditto for allowances, by way of discount, to the contributors for prompt payment on the said lottery

To ditto for receiving and paying the subscriptions to the said lottery

For the charges and expenses in preparing and drawing the said lottery, and for taking in tickets, and making out certificates in lieu thereof

To the Bank of England, for receiving contributions, amounting to 17,896,261., part of 18,000,000., directed to be raised by annuities, for the service of the year 1797

To ditto for discounts, on prompt payments allowed the contributors of the said 17,896,260l.

To the amount of the forfeitures by certain contributors neglecting to complete their whole payments on the said 18,000,000l.

To the Bank of England, for receiving the contributions for raising 16,120,000l., granted by two acts of Parliament, for the service of the year 1797

To ditto for discounts on prompt payments to the contributors of ditto

To satisfy the sums unpaid, there remains in the Exchequer, and to be raised, as follows; viz.

In cash, of contributions to a lottery

To be raised by Exchequer bills, to complete 2,000,000l.

£. s. d.
110,954 11 1½

£.	s.	d.
110,954	11	1½
1,495,000	0	0
888,195	3	11½

699,043	11	2
---------	----	---

3,193,193	6	¾
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£.	s.	d.
900	12	10
570	17	7½
683	17	3½

554	11	7½
231	14	8½
163	14	10½
225	2	0
4,943	4	10¾
349	7	2
3,214	5	1
522	14	11½

To satisfy the sums unpaid, there remains in the Exchequer, and to be raised, as follows; viz.

In cash, of contributions to a lottery	—	—	—
To be raised by Exchequer bills, to complete 3,500,000l.	—	—	—
To come in of the consolidated fund, to complete 2,000,000l.	—	—	—
To be applied out of the future surplus of the consolidated fund, to replace the like sum paid out of the supplies of the present year, to make good the deficiency of that fund, pursuant to the act 26 Geo. III. for the quarter ended the 5th of January 1797	£.	s.	d.
	550,505	10	1½
To ditto for the quarter ended the 5th of July 1797	148,538	1	0½

Memorandum.

Besides the above sum of 42,480,543l. 15s. 3¼d. there has been applied 539,980l. os. 7¼d. to redeem Exchequer bills, paid into the Exchequer in lieu of cash, on certain duties which are part of the consolidated fund.

Memorandum.

The arrears of former Supplies remaining unpaid, for which Money is provided, are as follow; viz.

For the late African Company's creditors	—	—	—
For Georgia bills, residue of 15,496l. 19s. 1¼d.	—	—	—
To make good the deficiency of 4½ per cent. granted anno 1785	—	—	—
To pay principal and interest of orders made out pursuant to an act 28 Geo. III. for the relief of American sufferers, and of persons who have suffered by the cession of East Florida to the King of Spain, and charged upon the supplies anno 1789	—	—	—
To ditto made out pursuant to the said act, and charged on the supplies anno 1790	—	—	—
To ditto made out pursuant to an act 30 Geo. III. and charged on ditto	—	—	—
To ditto - - - ditto - - - 28 Geo. III. and charged on the supplies anno 1791	—	—	—
To ditto - - - ditto - - - 30 Geo. III. and charged on ditto	—	—	—
To ditto - - - ditto - - - 28 Geo. III. and charged on the supplies anno 1792	—	—	—
To ditto - - - ditto - - - 30 Geo. III. and charged on ditto	—	—	—
To ditto - - - ditto - - - 28 Geo. III. and charged on the supplies anno 1793	—	—	—

3,123	5	0	1
561	16	6	4
3,032	4	10	4
566	17	5	4
3,053	9	0	4
723	18	10	4
3,106	13	2	4
1,600	0	0	0
2,014	0	0	0
616,452	2	1	4
155,805	17	4	4
802,400	7	7	4

£.

To pay principal and interest made out pursuant to an act 30 Geo. III. and charged on the supplies anno 1793	—
To ditto - - - - 28 Geo. III. and charged on the supplies anno 1794	—
To ditto - - - - 30 Geo. III. and charged on ditto	—
To ditto - - - - 28 Geo. III. and charged on the supplies anno 1795	—
To ditto - - - - 30 Geo. III. and charged on ditto	—
To ditto - - - - 28 Geo. III. and charged on the supplies anno 1796	—
To ditto - - - - 30 Geo. III. and charged on ditto	—
To the civil establishment of Cape Breton, charged on the supplies anno 1791	—
For the salaries of the officers of the Bahama Islands, charged on ditto	—
For services performed by the office of Ordnance, charged on the supplies for the year 1795	—
For services performed by - - ditto - - charged on the supplies for the year 1796	—

W. SPEER.

Presented the 16th day of March 1798, by

WAYS and MEANS for answering the services; viz.

£.

s.

d.

p.

2,000,000 0 0 4 per lib. on land.

750,000 0 0 By duty on malt, continued anno 1797.

420,000 0 0 Surplus of grants, pro anno 1796.

18,000,000 0 0 By annuities.

14,500,000 0 0 By annuities.

1,620,000 0 0 By annuities.

646,250 0 0 By a lottery.

2,000,000 0 0 By the future surplus of the consolidated fund.

3,500,000 0 0 By Exchequer bills charged on the aids to be granted anno 1798.

43,436,250 0 0

An ACCOUNT of the Income of, and Charges upon, the
CONSOLIDATED FUND, for the Quarter ended the 5th
of January 1798.

INCOME.

			£.	s.	d.
Customs	—	—	790,564	0	5 $\frac{1}{2}$
Excise	—	—	1,897,406	12	11 $\frac{1}{2}$
Stamps	—	—	283,969	0	0
Salt	—	—	124,491	13	8
Letter money, by act 37 Geo. III.	—	£. 102,639	0	0	
Ditto by ditto	—	10,000	0	0	
Surplus of letter money	—	51,361	0	0	
			164,000	0	0
Alum mines					
Seizures	—	—	10,611	12	5
Profers	—	—	10	0	0
Hawkers and pedlars	—	—	1,365	0	0
Hackney coaches	—	—	5,700	0	0
Houses and windows, 1766	—	—	101,352	4	10 $\frac{3}{4}$
Houses 1779	—	—	41,695	7	10 $\frac{1}{4}$
Male servants	—	—	31,422	0	1
Horses	—	—	38,322	5	8 $\frac{1}{2}$
Compositions	—	—	0	56	8
Four-wheeled carriages	—	—	48,246	19	0 $\frac{1}{2}$
Two-wheeled ditto	—	—	15,319	1	8 $\frac{1}{2}$
6d. per lib. on pensions	—	—	18,693	0	0
1s. ditto salaries	—	—	12,988	11	4 $\frac{1}{2}$
British spirits, 1791	—	—	14,042	0	0
Foreign ditto	—	—	34,897	0	0
Sugar	—	—	72,292	15	10 $\frac{1}{2}$
Bills and receipts	—	32,150	0	0	
Surplus of ditto	—	2,273	0	0	
			34,423	0	0
Game duty	—	—	8,795	0	0
1cl. per cent.	—	—	25,870	3	3 $\frac{1}{4}$
British spirits, 1794	—	—	14,140	0	0
Foreign ditto	—	—	38,552	0	0
Attornies' articles	—	—	2,897	0	0
Glas	—	—	10,709	0	0
Bricks (Excise)	—	—	24,982	0	0
Ditto (Customs)	—	—	106	14	1
Paper ditto	—	—	1,570	11	8 $\frac{1}{2}$
Slates and stones	—	—	3,820	13	5 $\frac{1}{2}$
Distillers' licences	—	9,000	0	0	
Surplus of ditto	—	62,361	5	4	
			71,361	5	0
Paper (Excise)	—	18,750	0	0	
Surplus of ditto	—	23,688	0	0	
			42,438	0	0
British spirits, 1795	—	—	13,281	0	0
Foreign ditto	—	—	38,214	0	0
Cocoa, &c.	—	—	6,412	0	0

	£.	s.	d.
Tea — — — —	37,168	5	2
Fruit, &c. — — — —	43,717	12	0
Coals, &c. — — — —	3,583	11	1
Hair-powder certificates — — — —	10,184	0	0
Wine — — — —	53,532	0	0
Sweets — — — —	473	0	0
Ship policies — — — —	20,814	0	0
Receipts — — — —	1,435	0	0
Stamps — — — —	6,766	0	0
Tobacco, &c. 1796 — — — —	51,307	0	0
Horse-dealers' licences — — — —	322	0	0
Salt — — — —	8,000	0	0
10l. per cent. — — — —	24,575	1	10 $\frac{1}{4}$
Horses — — — —	31,585	3	7
2s. duty on ditto — — — —	27,264	8	11
Wines (Customs) — — — —	99,257	0	8 $\frac{1}{2}$
Ditto (Excise) — — — —	94,548	0	0
Sweets — — — —	490	0	0
Hats — — — —	£. 2,369	17	9
Surplus of ditto — — — —	3,945	2	3
Legacies to complete deficiencies to 5th April 1797, and in part to 5th July 1797 — — — —	6,315	0	0
Dogs — — — —	13,094	0	0
Sugar, 1797 — — — —	22,796	15	5 $\frac{1}{4}$
Bricks (Excise) — — — —	121,444	11	8
Cocoa nuts — — — —	12,972	0	0
Tea — — — —	1,513	0	0
British spirits — — — —	76,789	9	8
Foreign ditto — — — —	12,476	0	0
Stage coaches — — — —	37,671	0	0
Auctions — — — —	9,549	0	0
5l. per cent. — — — —	11,591	0	0
Deeds — — — —	105,086	0	0
Pepper — — — —	38,745	14	11 $\frac{1}{2}$
20l. per cent. — — — —	43,020	0	0
Horses — — — —	600	0	0
Houses — — — —	600	0	0
Clocks and watches — — — —	300	0	0
Licences for selling lottery tickets — — — —	2,433	3	6
Stamps, per Bank — — — —	6,000	0	0
Money paid by Messrs. Puget and Bainbridge, for interest of 1,875,000l. created in respect of 1,500,000l. advanced to the Government of Ireland in part of a loan of 14,500,000l. raised anno 1797 — — — —	90,875	0	0
Money paid by Abraham Newland, Esq. on account of the Commissioners for issuing Exchequer bills — — — —	31,000	0	0
Imprest money re-paid by J. White, Esq. on account of Richard Rigby — — — —	31,223	19	7
Ditto by J. Smith, Esq. Agent for the Bahama islands — — — —	19	1	5 $\frac{1}{2}$
Ditto by the executors of Col. Pringle, Colonel of the Royal Engineers — — — —	83	3	10

DEBATES.

463

	£.	s.	d.
Imprest money repaid by Matthew Forster, Commissary at the Leeward Islands	700	0	0
Ditto by Colonel Thomas Hartcup, of the Engineers	11	10	7
Ditto by the Representatives of Major John Carden, late Quarter-master-general at Montreal	145	3	1
Ditto by Tho. Rudfell, late Barrack-master at Corsica	64	9	7
Ditto by W. Chinnery, Esq. Agent for New South Wales	1,426	15	11
Ditto by J. Macnamara Hayes, late Physician to the Hospital in North America	344	11	9
Ditto by Sir John Dalling, late Governor of Jamaica	244	19	1
Ditto by Alexander Adair, on account of W. Brummell, Agent to the Out-pensioners of Chelsea Hospital	5,927	2	0
Imprest money, by Alexander Adair, Esq. on account Henry Heddan, Secretary to Lord Cornwallis	54	8	10
Money paid by Thomas Bullock, Agent for the late province of Senegambia	950	0	0
Ditto by Claude Scott, on account of corn, &c. sold for the use of Government	10,000	0	0
Ditto by Edward Roberts, Esq. residue of fees	34,000	0	0
Imprest ditto by the Right Honourable H. E. Fox, Quarter-master-general on the Continent	276	10	9½
Money brought to this account, being the sum reserved in the Exchequer, at 10th October 1797, for the use of the Public, in respect of the annuities for the nominees appointed by the Commissioners of the Treasury, pursuant to an act 30 Geo. III. Rs.	12,205	0	10
Arrears of 59th, 4s. aid anno 1795	17,562	1	5½
Ditto 60th, 4s. ditto 1796	107,364	17	4¼
Ditto malt duty 1796	412	11	5
	£. 5,428,472	6	6

CHARGE.

EXCHEQUER.

	£.	s.	d.
Annuities, 27ths, for two and three lives, for three months, due 5th January 1798	2,048	18	0
37,000l. per week, with the salaries of the officers of the receipt of His Majesty's Exchequer, for three months, due ditto	7,957	11	8
Anno 1706, with ditto, due ditto	6,181	2	10½
1707, with ditto, due ditto	2,038	0	6½
Per 1st act 1708, with ditto, due ditto	1,229	13	1¼
2d act 1708, with ditto, due ditto	2,649	6	3¼
On lives, anno 1745, for six months, due ditto	6,159	2	6
1746, ditto, due ditto	11,233	5	0
1757, ditto, due ditto	12,283	12	6
1778, ditto, due ditto	1,384	16	6
1779, ditto, due ditto	2,587	9	3½

BANK OF ENGLAND.

On their capital of 3,200,000l. at 3l. per cent. per ann. for three months, due the 12th November 1797	£.	s.	d.
On ditto 500,000l. at ditto, due 5th January 1798	25,000	0	0
ditto 1,250,000l. at ditto, due ditto	3,750	0	0
ditto 1,750,000l. at ditto, due ditto	9,375	0	0
ditto 986,800l. at ditto, due ditto	13,125	0	0
ditto 4,000,000l. at ditto, due ditto	7,401	0	0
	30,474	10	10½

SOUTH-SEA COMPANY.

Annuity at 3l. per cent. and management on 24,065,084l. 13s. 11½., their present capital, for three months, due 5th January 1798	—	183,993	13	5½
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CHIEF CASHIER of the SOUTH-SEA COMPANY.

Annuity, at 3l. per cent. on 1,919,600l. for six months, due 5th January 1798	£.	s.	d.
—	28,794	0	0
Charges of management of the said annuities, for the same time, after abating 14l. 3s. 9d. for the half of 282l. 7s. 6d. being after the rate of 562l. 10s. per million, on the sum of 514,000l., purchased by the Commissioners appointed for the reduction of the national debt before 5th July 1797	—	395	6 6
			29,189 6 6

CHIEF CASHIER of the BANK OF ENGLAND.

Annuity at 3l. per cent. per ann. on 173,179,696l. 5s. 1½. for fix months, due 5th January 1798	—	—	2,597,695	8	10½
For satisfying and paying the charges of management of the said annuities for the same time, after abating 2,975l. 12s. 6d. for the half of 5,951l. 5s. at the rate of 450l. per mil- lion on the principal sum of 13,225,000l. purchased by the Commissioners for reducing the national debt, before 5th July 1797	—	—	35,989	16	1½
			2,633,685	4	11½

Annuity at 3l. per cent. on 16,444,175l.

4s. 10d. pursuant to an act 37 Geo.

III. in lieu of navy and victualing bills cancelled, for the same time —

£.	s.	d.
246,617	12	6½

Annuity at 3l. per cent. on 633l. 9s.

2d. (added to the above by the said act, in lieu of

navy bills, &c. cancelled) the

certificates for which were not

made stock at Bank on the 5th

July 1797, for one year and an

half, due 5th January 1798

28	10	6½
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246,646	3	1¼
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Charges of management on

16,441,809l. 4s. for one year and

half, due 5th January 1798

£.	s.	d.
11,098	4	5
257,744	7	6¼

Annuity at 3l. per cent. for 6 months,

due 5th January 1798, on 1,999,699l.

4s. 4d. pursuant to the said act

37 Geo. III. in lieu of Exchequer

bills cancelled

29,995	9	9
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Charges of management of the

said annuities for one year and an

half, due 5th January 1798

1,349	15	1¼
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31,345	5	8¼
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Annuity at 3l. per cent. on 6,478,680l.

11s. 1d. for six months, due 5th

January 1798, to
such of the con-
tributors for rais-
ing 14,500,000l.
for the service
of the year 1797,
who completed
their whole pay-
ments on or be-
fore the 2d July

1797

£.	s.	d.
97,180	4	2

Annuity at 3l. per
cent. on 11,646,319l.
8s. 11d. for one
year, due 5th Ja-
nuary 1798, to
such of the con-
tributors who did
not make good
their whole pay-
ments at 5th July
1797, but have
since completed
the same

349,389	11	8
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£.	s.	d.
446,569	15	10

£.	s.	d.
3,369,344	14	0 $\frac{1}{4}$

Annuity at 5l. per cent. per ann.
on 25,820,491l. 3s. 10d. for
six months, due 5th January
1798, by acts 24, 25, 34, 35,
and 36 Geo. III. Rs. —

645,512	5	7
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For satisfying and paying the
charges of management of the
said annuities, for the same time

5,809	12	2 $\frac{1}{2}$
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651,321	17	9 $\frac{1}{2}$
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Annuity at 5l. per
cent. on 2,030,596l.
7s. 2d. for the
same time, by act
37 Geo. III. in
lieu of navy and
victualling bills
cancelled

£.	s.	d.
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50,764	18	2
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Annuity at 5l. per
cent. on 4,293l.
3s. 11d. for one
year and an half,
due 5th January
1798, added to
the above by the
said act, the cer-
tificates for which

were not made
stock at the Bank
on 5th July 1797

£. s. d.

329 19 9½

51,086 17 11½

Charges of manage-
ment on 2,034,889l.

11s. 1d. for one
year and an half,
due 5th January

1798 —

1,373 11 0

£. s. d.

52,460 8 11½

Annuity at 5l. per
cent. on 270,202l.

4s. 8d. for six
months, due 5th
January 1798,

by act 37 Geo.

III. in lieu of
Exchequer bills
cancelled

6,755 1 1½

Charges of manage-
ment of the said

annuities for one
year and an half,
due 5th January

1798 —

182 7 8¾

Annuity at 3l. per cent. on
1,000,000l. by act 12 Geo. I.
for six months, due 5th Janu-
ary 1798

For answering and paying the
charges of management of the
said annuities for the same time

6,937 8 10

710,719 15 7

15,000 0 0

225 0 0

15,225 0 0

Annuity at 3l. per cent. on
3,833,333l. 6s. 8d. created by
an act 35 Geo. III. by reason of
4,600,000l. advanced by a loan
to the Emperor of Germany,
for six months, due 1st Novem-
ber 1797; his Imperial Ma-
jesty having neglected to make
provision for payment of the
said annuities, they are, by the
said act, at 5th January follow-
ing, payable out of the consoli-
dated fund

Charges of management of the
said annuities, for the same time

57,500 0 0

862 10 0

58,362 10 0

Annuity of 230,000l. per ann. granted by the said act for 25 years, for the same time	£.	s.	d.
	115,000	0	0
Charges of management of the said annuities for the same time	1,293	15	0
	116,293	15	0
Annuity at 3l. per cent. on 3,669,300l., created by act 37 Geo. III. by reason of 1,620,000l. advanced as above, for the same time	82,559	5	0
Charges of management of the said annuities for the same time	1,238	7	9½
	258,453	17	9½
Annuities by acts 4 and 5 King William and Queen Mary, commonly called 14l. per cents. which ceased on 14th February 1792, and are to be placed to the account of the Commissioners for reducing the national debt, for three months, due 5th January 1798	12,128	15	7½
Annuities for 96 years by acts 5 and 6 of the same reign, which ceased at 5th February 1792, and are to be placed to the said account, for the same time	1,591	8	0
	13,720	3	7½
For the support of His Majesty's household, for three months, due 5th January 1798	224,500	0	0
To Edward Roberts, Esq. first Clerk to the Clerk of the Pells, on 650l. per ann. formerly paid to the Auditor of the Receipt of His Majesty's Exchequer, for salaries to the officers of the Exchequer Bill-office, but now payable to him by act 23 Geo. III. Rs. for three months, due ditto	162	10	0
Ann Cals, late office-keeper in the office for managing the former duties on wine licences, for ditto, due ditto	5	0	0
The Judges of England and Wales, on their several additional allowances, for ditto, due ditto	3,262	10	0
His Royal Highness the Duke of Gloucester, on his annuity of 8,000l. for ditto, due ditto	2,000	0	0
Ditto, ditto 9,000l. for ditto, due ditto	2,250	0	0
Representatives of Arthur Onslow, Esq. ditto 3,000l. for ditto, due ditto	750	0	0
The Earl of Chatham, ditto 4,000l. for ditto, due ditto	1,000	0	0

Lord Rodney, on his annuity of 2,000l. for three months, due 5th January 1798	—	—	500 0 0
Lord Heathfield, ditto 1,500l. for ditto, due ditto	—	—	375 0 0
Lady Dorchester, on her ditto, 1,000l. for ditto, due ditto	—	—	250 0 0
The Marquis of Bute, late one of the Auditors of the Imprest, on an annuity of 7,000l. for ditto, due ditto	—	—	1,750 0 0
Philip Deare, Esq. late Deputy ditto, on 300l. per ann. for ditto, due ditto	—	—	75 0 0
John Wigglesworth, Esq. ditto, on 300l. per ann. for ditto, due ditto	—	—	75 0 0
Charles Harris, Esq. late Clerk in the office of ditto, on 200l. per ann. for ditto, due ditto	—	—	50 0 0
To Sir William Musgrave, Bart. one of the Commissioners for auditing Public Accounts, on an annuity of 1,000l. for ditto, due ditto	—	—	250 0 0
John Thomas Batt, Esq. another, on ditto, for ditto, due ditto	—	—	250 0 0
William Chamberlayne, Esq. another, on ditto, for ditto, due ditto	—	—	250 0 0
Sir John Dick, Bart. another, on ditto 500l. for ditto, due ditto	—	—	125 0 0
John Martin Leake, Esq. another, on ditto, for ditto, due ditto	—	—	125 0 0
For salaries to Clerks and for contingencies in the office of the said Commissioners, for ditto, due ditto	—	—	1,500 0 0
Sir George Yonge, Bart. Master of His Majesty's Mint in England, towards the expences of the said Mint	—	—	3,450 0 0
Robert Hepburne, jun. ditto in Scotland, towards the expences of the said Mint	—	—	1,200 0 0
The Commissioners appointed for the reduction of the national debt, for the quarter ended the 5th January 1798	—	—	250,000 0 0

Annuity of 11. per cent. to be placed to the account of the Commissioners for reducing the National Debt.

On the capital stock of 6,250,000l. 3l. per cent. consolidated annuities, created by act 33 Geo. III.	—	—	15,625 0 0
On ditto 11,000,000l. 3l. per cent. consolidated annuities, created by act 34 Geo. III.	—	—	27,500 0 0
On ditto 2,750,000l. 4l. per cent. annuities, ditto	—	—	6,875 0 0
On the sum of 9,680l. per annum, being 11. per cent. on the future actual value of the annuity of 11s. 5d. per cent. on the said 11,000,000l. granted for 66½ years, by the said act, at the end of 45 years, reckoning the same at 3l. per cent. per ann.	—	—	2,420 0 0

On the capital stock of 1,926,525l.
12s. 5d. 5l. per cent. annuities,
created 34 Geo. III. in lieu of
Navy bills cancelled —

£.	s.	d.	£.	s.	d.
4,816	6	3	41,611	6	3

On the capital stock of 18,000,000l.
3l. per cent. consolidated annuities,
created by acts 35 Geo. III.

45,000 0 0

On ditto 6,000,000l. 4l. per cent.
annuities, created ditto —

15,000 0 0

On the sum of 12,835l. being 1l.
per cent. on the future actual
value of the annuity of 9s. 6d.
per cent. on the above 18,000,000l.
for 65 $\frac{1}{4}$ years, reckoning as above,
created ditto — — —

3,208 15 0

On the capital stock of 1,609,897l.
17s. 1d. 5l. per cent. annuities, in
lieu of Navy bills cancelled, cre-
ated ditto — — —

4,024	14	10 $\frac{1}{2}$	67,233	9	10 $\frac{1}{2}$
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On the capital stock of 21,595,800l.
part of 21,600,000l. (4,200l. be-
ing forfeited) 3l. per cent. con-
solidated annuities, in respect of
18,000,000l. borrowed, created
by acts 36 Geo. III. —

53,989 10 0

On ditto 4,500,000l. 3l. per cent.
reduced annuities, in respect of
the said 18,000,000l. borrowed,
created ditto — — —

11,250 0 0

On the sum of 8,460l. being 1l. per
cent. on the annuity of 6s. 6d. per
cent. for 64 $\frac{1}{4}$ years, created ditto

2,115 0 0

On the capital stock of 8,934,200l.
part of 9,000,000l. (65,800l. be-
ing forfeited) 3l. per cent. con-
solidated annuities, in respect of
7,500,000l. borrowed, created
ditto — — —

22,335 10 0

On ditto 1,859,625l. part of
1,875,000l. (15,375l. being for-
feited) 3l. per cent. reduced an-
nuities, in respect of the said
7,500,000l. borrowed, created
ditto — — —

4,649 1 3

On the sum of 2,925l. being 1l. per
cent. on the annuity of 5s. 6d. per
cent. for 63 $\frac{3}{4}$ years, created ditto

731 5 0

On the capital stock of 4,414,074l.
4s. 6d. 5l. per cent. annuities, in
lieu of Navy and Victualling bills
cancelled, created ditto —

11,035	13	8 $\frac{1}{2}$	106,105	9	11 $\frac{1}{2}$
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On the capital stock of 16,441,800l.
4s. 3l. per cent. consolidated annuities, in lieu of Navy and Victualling bills cancelled —

£. s. d.
41,104 16 5½

On ditto 765,427l. 11s. 6d. 4l. per cent. annuities, in lieu of ditto

1,913 11 4½

On ditto 2,034,889l. 11s. 1d. 5l. per cent. annuities, in lieu of ditto

5,087 4 5½

On ditto 1,999,699l. 4s. 4d. 3l. per cent. consolidated annuities, in lieu of Exchequer bills cancelled

4,999 4 11½

On ditto 104,432l. 5s. 8d. 4l. per cent. annuities, in lieu of ditto

261 1 7

On ditto 270,202l. 4s. 8d. 5l. per cent. annuities, in lieu of ditto

675 10 1

On ditto 20,124,843l. 15s. 5l. per cent. annuities, part of 20,250,000l. (125,156l. being forfeited) in respect of 18,000,000l. borrowed

50,312 2 2½

On ditto 18,125,000l. 3l. per cent. consolidated annuities, being an additional capital of 25l. per cent. on 14,500,000l. borrowed

45,312 10 0

On ditto 7,250,000l. 3l. per cent. reduced annuities, being an additional capital of 50l. per cent. on the said 14,500,000l.

18,125 0 0

On ditto of 2,900,000l. 4l. per cent. annuities, being an additional capital of 20l. per cent. on the said 14,500,000l. —

7,250 0 0

On the sum of 5,920l. per annum, being 1l. per cent. on the annuity 6s. 6d. per cent. for 62½ years, on the said 14,500,000l. —

1,480 0 0

On the capital stock of 3,669,300l. Imperial annuities, at 3l. per cent. in respect of 1,620,000l. borrowed —

9,173 5 0

185,694 0 2½

£. 416,269 6 2½

John Penn, Esq. of Stoke Pogis, in the county of Berks, on his annuity of 3,000l. for three months, due 5th January 1798 —

750 0 0

Richard Penn, Esq. of Queen Anne-Street, West, Middlesex, on ditto of 1,000l. per ann. for ditto —

250 0 0

His Royal Highness the Duke of York, on ditto of 14,000l. per ann. for ditto —

3,500 0 0

His Royal Highness the Duke of Clarence, on ditto of 12,000l. per ann. for ditto —

3,000 0 0

Her Royal Highness the Duchess of York, on her annuity of 4,000l. per ann. for three months, due 5th January 1798	£.	s.	d.
— — — — —	1,000	0	0
His Royal Highness the Prince of Wales, on his ditto of 65,000l. per ann. for ditto	16,250	0	0
The Right Honourable Henry Addington, Speaker of the House of Commons, to complete his allowance from 29th September 1797 to 25th December 1797, at the rate of 6,000l. per annum, according to the particulars of a certificate in that behalf	863	18	0
To pay off and cancel Exchequer bills made out pursuant to an act 35 Geo. III. to enable His Majesty to direct the issue of Exchequer bills to a limited amount	4,279	0	9
Thomas Marlham, Esq. Secretary to the Commissioners for issuing Exchequer bills to a limited amount, by acts 35 Geo. III. for defraying the necessary charges attending the execution of the said act	1,000	0	0
The Usher of the Receipt of Exchequer, for necessaries supplied in the quarter ended 5th July 1796	£.	s.	d.
— — — — —	737	19	0 $\frac{1}{2}$
Ditto 10th October 1796	855	14	7 $\frac{1}{2}$
— — — — —	1,593	13	7 $\frac{3}{4}$
John Reeves, Esq. Receiver of the seven Public Offices of Police, established pursuant to act 32 Geo. III. to pay the salaries of clerks, &c. of the said offices	3,000	0	0
To the Chief Cashier of the Governor and Company of the Bank of England, to reimburse so much paid for fees of various natures at the Exchequer, Treasury, &c. in relation to his account of the several Bank annuities, to 5th July 1796	876	11	0
— — — — —	5,672,312	9	9
Total income of the consolidated fund, in the quarter ended 5th January 1798	5,428,472	6	6
Deficiency of ditto ditto	£. 243,840	3	3

Memorandum.

The above deficiency of 243,840l. 3s. 3d. has been made good out of the supplies of the year 1798.

Exchequer,
the 21st day of February 1798.

JAMES FISHER.

Bank of England, February 26th, 1798.

An ACCOUNT of the MONEY advanced by the BANK of ENGLAND for the Public Service, and outstanding on the 31st of December 1797.

			£.	s.	d.
On Land Tax	-	1797	—	1,738,000	0 0
Ditto	-	1798	—	2,000,000	0 0
Malt	-	1797	—	750,000	0 0
Ditto	-	1798	—	350,000	0 0
			4,838,000		
Exchequer bills without interest	-		-	376,739	0 9
			£. 5,214,739		

A. NEWLAND, Chief Cashier.

An ACCOUNT of the Amount of the Old Duty on BRITISH SPIRITS (paid into the Exchequer for three Years, ending 10th October 1794, distinguishing each Year; also the Amount of the Old Duty on British Spirits (paid into the Exchequer) for the Year ending 10th October 1797; distinguishing England from Scotland.

		England.	Remitted from Scotland.		Total.
			British.	Consolidated Spirits, 3d Head.	
		£.	£.	£.	£.
Years ended } 10th October	1792	644,104	42,000	10,000	696,104
	1793	603,402	36,000	—	639,402
	1794	655,658	74,000	—	729,658
Year ended } 10th October	1797	£. 407,474	£. 28,500	—	£. 435,974

Excise Office,
London, 22d Nov. 1797.

R. Waring,

Accomptant General.

G. J. CHOLMONDELEY,

W. LOWNDES,

J. OLMILUS,

T. CASWELL,

R. SPILLER.

N. B. Besides the above sums, there was, in the year ended 10th October 1792, the sum of 10,000l. remitted from Scotland, under the denomination of Consolidated Spirits, 3d Head; which this Board, having no means of distinguishing whether it was British or Foreign, return as a separate sum.

An ACCOUNT of the SUMS paid on Account of BOUNTIES for CORN imported, in the Years ending the 10th October 1796 and the 10th October 1797.

		£.	s.	d.
Year ending 10th October 1796	—	449,381	18	8
Year ending 10th October 1797	—	150,102	7	2½

THOMAS IRVING,

Inspector General of the Imports
and Exports of Great Britain.

Inspector General's Office,
Custom House, London,
November 22d, 1797. }

An ACCOUNT of the SUMS paid on Account of raising SEAMEN, in the Years ending the 10th October 1796 and the 10th October 1797.

		£.	s.	d.
Year ending the 10th October 1796	—	51,491	9	0½
Year ending the 10th October 1797	—	14,784	13	9½

THOMAS IRVING,

Inspector General of the Imports
and Exports of Great Britain.

Inspector General's Office,
Custom House, London,
November 22d, 1797. }

LIST of PENSIONS granted since the 1st day of January 1792, together with the NAMES of the PERSONS to whom, or in Trust for whom, the said Pensions have been granted, and the Amount of the same.

Dates of Grants.	Names.	Amount.
1792.		£. s. d.
4th February.	Arabella Dorothea Lockman, during pleasure	33 10 0
2d October.	William Morland, Esq. for the life of his daughter, Harriot Bernard, wife of Scrope Bernard, Esq. — —	554 0 0
6th November.	Lady Elinor Butler, during pleasure	100 0 0
1793.		
13th March.	George Burghall, Esq. during pleasure	300 0 0
21st May.	Samuel Starbuck, and his wife Abigail Starbuck, respectively and successively, in consideration of his having removed from Nova Scotia, where he was employed in the southern whale fishery, and settled with his family at Milford Haven, during the term of their natural lives — —	169 0 0
Ditto ditto.	Timothy Folger, and his wife Abigail Abiel Folger, during the term of their natural lives	169 0 0
18th June.	Sarah Hawkins, widow of Pennel Hawkins, Esq. (expired) during pleasure —	393 0 0
25th ditto.	James Hayes, Esq. during pleasure —	500 0 0
6th July.	Betty Clerk Chamberlayne and Caroline Chamberlayne, and the survivor of them, during pleasure — —	66 13 4
17th ditto.	William Frazer and Lieutenant-colonel Frazer, in trust for Mary Frazer, during pleasure	600 0 0
20th ditto	Edmund Antrobus and Courts Trotter, in trust for Eleanor Molleson, during pleasure	300 0 0
Ditto ditto.	Benedict Arnold and Thomas Morrison, Esqrs. in trust for the following children, viz. Edward Shipden Arnold, James Robertson Arnold, Sophia Matilda Arnold, and George Arnold, 100l. each, during pleasure	400 0 0
Ditto ditto.	Sir John Call, Bart. and John Roberts, Esq. in trust for Sarah Bates, during pleasure	500 0 0
Ditto ditto.	Penelope Ann Cooke, ditto —	150 0 0
Ditto ditto.	Elizabeth Cooke, — ditto —	175 0 0
Ditto ditto.	Maria Cooke, — ditto —	175 0 0
Ditto ditto.	Elizabeth Davy — ditto —	32 10 0
Ditto ditto.	John Fordyce and William Fullarton, in trust for George Hamilton Gordon, during pleasure	200 0 0
Ditto ditto.	William Augustus Miles, Esq. ditto —	300 0 0
Ditto ditto.	Sir George Osborne, Bart. and J. Ley, Esq. in trust for Jane Wraxall, during pleasure	400 0 0
Ditto ditto.	William Smith and J. Farhill, in trust for Anna Craufurd, during pleasure —	400 0 0

			£.	s.	d.
1793.	16th July.	The Honourable Thomas Walpole, during pleasure	500	0	0
	Ditto ditto.	Caleb Whitefoord, Esq. during pleasure	200	0	0
	2d Septemb.	Robert Halifax and Catharine Halifax, widow of the late Bishop of St. Asaph, in trust for the following children, viz. Gertrude, Charlotte, Marianne, Caroline, Catharine, and Elizabeth Halifax, 6ol. each, during pleasure	360	0	0
	6th ditto.	William Fawkener, Esq. in addition to a pension of 200l. per annum, granted to him in 1763, during pleasure	100	0	0
	18th ditto.	Jeremy Sneyd, in consideration of his long and faithful services in the office of His Majesty's Secretary of State for Foreign Affairs, during pleasure	336	0	0
	Ditto ditto.	Elizabeth Sneyd, wife of ditto ditto, ditto	336	0	0
	9th October.	Margaret Wolters, ditto	248	0	0
	Ditto ditto.	Catharine Gertrude Robinson, ditto	600	0	0
	Ditto ditto.	Lewis Ernest Hake, (expired), ditto	248	0	0
	Ditto ditto.	Lackford Hart, ditto	100	0	0
	Ditto ditto.	Ann Flint, widow, ditto	66	0	0
	Ditto ditto.	Ditto, in trust for the two eldest of her eight children } ditto	66	0	0
	Ditto ditto.	Frances Francis ditto	60	0	0
	Ditto ditto.	Elizabeth Francis ditto	60	0	0
	Ditto ditto.	Catherine Callow ditto	50	0	0
1794.	20th January.	Captain Evelyn Sutton ditto	250	0	0
	16th April.	Ann Christie ditto	18	11	0
	21st ditto.	James Rivers, Esq. ditto	446	0	0
	1st July.	Samuel Rose, in trust for William Cowper, during pleasure	300	0	0
	Ditto ditto.	Lady Albinia Cumberland, during pleasure	400	0	0
	Ditto ditto.	Henry Hobart and Richard Cumberland, Esqrs. in trust for Harriet Elizabeth Margaret Cumberland, during pleasure	100	0	0
	Ditto ditto.	Ditto, in trust for Albinia Elizabeth Cumberland, during pleasure	100	0	0
	27th ditto.	Thomas Lord Walsingham, in trust for George and Thomas De Grey and the survivor, during pleasure	1,200	0	0
	20th Sep.	Right Honourable Edmund Burke, during the joint lives of himself and his wife Jane Burke, and the survivor of them	1,200	0	0
	25th ditto.	William Webster and his wife, and the survivor, during pleasure	65	0	0
	Ditto ditto.	Thomas English, during pleasure	147	0	0
	10th Nov.	Elizabeth Ewart, widow, ditto	645	0	0
	Ditto ditto.	Ditto, in trust for her son John Ewart, ditto	121	0	0
	Ditto ditto.	Ditto, in trust for her daughter Elizabeth Ewart, during pleasure	121	0	0

DEBATES.

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		£.	s.	d.
1794.				
10th Novem.	Elizabeth Ewart, widow, in trust for her daughter Mary Ewart, during pleasure	121	0	0
1795.				
20th January.	Frances Ann Allen, during pleasure	65	0	0
Ditto ditto.	Jane Morley, ditto	50	0	0
Ditto ditto.	Mary Coulson, widow, ditto	35	0	0
24th Febru.	Henry Bunbury, Esq. during pleasure, or until he shall be provided for in His Majesty's service	500	0	0
21st March.	Right Honourable Sylvester Douglas, during the term of his natural life, but to cease and determine when he shall accept and be in actual possession of any office or place, for the term of his natural life, either in Great Britain or Ireland, of the clear yearly value of 1,000l. or upwards; or when he shall accept and be in actual possession of the office of Surveyor-general of His Majesty's woods, &c. then and in that case the said annuity to be suspended, and the payment thereof to cease for and during the time he shall be in actual possession of the said last-mentioned office, but in case he shall be removed therefrom, then the said annuity or yearly sum is to become payable as before	600	0	0
Ditto ditto.	Right Honourable Sylvester Douglas, during the joint lives of himself and Frederic Sylvester North Douglas his son, and the survivor of them	600	0	0
9th July.	Dorothy Balmer, during pleasure	50	0	0
22 Dec.	John and Andrew Hollingsworth, in trust for Sarah Adams, during pleasure	300	0	0
1796.				
1st July.	Sir James Bland Burgefs, Bart., during pleasure	1,200	0	0
27th ditto.	Thomas Coutts, Esq. in trust for Lady Augusta Murray, during pleasure	1,200	0	0
8th Sept.	Sir Robert Ainslie, Knt. during the joint lives of His Majesty and himself	1,000	0	0
28th ditto.	Sir John Hort, Bart. for services as Consul-general at Lisbon, during pleasure	1,000	0	0
1797.				
29th March.	Peggy Edgcombe, widow, during pleasure	196	0	0
11th July.	Mary Henrietta Erskine, during pleasure	400	0	0
19th ditto.	Rev. George Hooten Hyde, continuation of a grant from King William and Queen Mary to his family for services, during pleasure	50	0	0
2d Sept.	Lady Mary Mordaunt, during pleasure	400	0	0
Ditto ditto.	Lady Frances Bulkeley, during pleasure	200	0	0
17th Nov.	James Tyrrell Ross, Esq., during pleasure	250	0	0

		£.	s.	d.
1798.				
13th Jan.	Thomas Mudge, during pleasure	130	0	0
7th Feb.	Harriet Anne MacLaine, during pleasure	200	0	0
20th March.	Lydia Brooks, widow of the late Samuel Brooks, one of His Majesty's messengers in ordinary	100	0	0

CONTINGENT PENSIONS.

		£.	s.	d.
1792.				
5th June.	Right Honourable Lord Grenville and Charles Moss, clerk, in trust for Harriet Margaret King, wife of John King, Esq. one of the Under Secretaries of State, during her natural life, to commence at the death of Mr. King, or whenever he shall cease to hold the office of Under Secretary of State, or any other office or offices, salary or salaries from or under Government to the clear annual value of 400l., with a provision, that if Mr. King shall in future be in possession of any offices or salaries of the clear annual value of 400l. as before-mentioned, then, during such time as he shall be in the enjoyment of the same, the said pension granted as aforesaid to determine and cease to be paid	554	0	0
2d October.	William Pollock and Frederic Booth, Esq. in trust for Margaret Nepean, wife of Evan Nepean, Esq.; one of the Under Secretaries of State, during her natural life, to commence upon the death of the said Evan Nepean, or when he shall cease to hold the said office of Under Secretary of State	643	0	0
1796.				
1st July.	Jane Aust, wife of George Aust, Esq. late one of the Under Secretaries of State, to commence from the death of the said George Aust, and to continue during pleasure	717	0	0
1797.				
14th Sept.	Sarah Anne Wilmot, wife of John Wilmot, Esq. to commence from the death of the said John Wilmot, and to continue during pleasure. Granted in consequence of Mr. Wilmot's services in executing the provisions of the act of the 30th year of his present Majesty, for giving relief to such persons as have suffered in their rights and properties during the late unhappy dissensions in America	400	0	0
7th Nov.	Elizabeth Hayter, wife of the Reverend John Hayter, and to Sophia Hayter their daughter, respectively and successively, to commence from the death of the said John Hayter, and to continue during pleasure	131	0	0
None of the above Pensions have yet taken effect.				

PENSIONS to late MINISTERS at FOREIGN COURTS.

		£.	s.	d.
1793.				
13th Nov.	William Lindsay, Esq. late Resident at Venice; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty (expired)	600	0	0
17th May.	Lord Viscount Torrington, late Minister Plenipotentiary to the Court of Brussels; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	1,684	0	0
26th June.	Charles Keene Esq. late Chargé d'Affaires at Stockholm; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	250	0	0
4th October.	William Barnier, Esq. late Chargé d'Affaires at Petersburg; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	250	0	0
23d ditto.	Sir Robert Murray Keith, late Envoy Extraordinary at Vienna; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty (expired)	2,250	0	0
1794.				
30th May.	Charles Logie, Esq. late Agent and Consul-general at Algiers; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	460	0	0
26th Aug.	Lord Harvey, late Envoy Extraordinary at Florence; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty (expired)	1,500	0	0
1797.				
28th Jan.	Lord Malmesbury, late Ambassador Extraordinary to the States General of the United Provinces; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	2,300	0	0
Ditto ditto.	Lord St. Helens, late Ambassador Extraordinary to the States General of the United Provinces; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	2,300	0	0
26th June.	Thomas Walpole, Esq. late Envoy Extraordinary to the Elector Palatine; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	800	0	0

1798. 7th Feb.	Major-general Gardiner, late Minister Plenipotentiary to the Court of Warsaw; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	£. s. d. 600 0 0
Ditto ditto.	Francis Drake, Esq. late Minister Plenipotentiary to the Republic of Genoa; to continue until otherwise provided for in His Majesty's service, or until determined by warrant from His Majesty	600 0 0

CONTINGENT PENSIONS to late MINISTERS.

1793. 6th Sep.	William Fawkener, Esq. late Envoy Extraordinary and Plenipotentiary to the most faithful Queen, for negotiating commercial arrangements, and to the Empress of Russia, for assisting in certain negotiations in that Court; to commence when he shall cease to hold his present office of one of the clerks of the Privy Council, and not be in possession of any other office or place of equal value, or until determined by warrant under the royal sign manual	£. s. d. 1,000 0 0
1795. 26th Feb.	Lord Auckland, employed in several missions to France, Spain, and Holland, to continue until otherwise provided for in His Majesty's service: to be suspended nevertheless when and from the time his son William Elliot Eden becomes possessed of the office of one of the four tellers of the Exchequer, and to continue to be suspended as long as his said son shall continue in possession of the said office (suspended)	1,900 0 0
1798. 12th Jan.	George Hammond, Esq. late Minister Plenipotentiary to the United States of America; to commence when he shall cease to hold his present office of Under Secretary of State, and not be in possession of any other office or place of equal value, or until determined by warrant under the royal sign Manual	1,200 0 0
None of the above pensions have yet taken effect, except Lord Auckland's, which is suspended.		

CHARLES LONG.

Whitehall, Treasury Chambers,
4th April 1798.

HOUSE OF LORDS.

Wednesday, March 28.

The Earl of CARLISLE said, that previous to the reading of the order of the day, he wished to make a few observations upon a subject which other noble Lords might advert to with much more advantage and effect than could be produced by any thing that was likely to fall from him. The subject to which he alluded, had, in his opinion, very properly been mentioned in another House, and he trusted their Lordships would express an equal feeling as to the present situation of Switzerland. He considered that country to have contributed in a greater degree to oppose the general deluge and devastation of the French, than any other nation in Europe, with the exception of Great Britain only. Though the applause of this country might afford some consolation to that brave and oppressed people, he thought Great Britain should go farther, and afford them assistance if there were any means of doing so.

Lord GRENVILLE said, the noble Lord need make no apology for adverting to a subject which interested the feelings of all men born in a free country. He should be happy if any mode could be devised of bringing the subject regularly before the House; but at all events he thought the manner in which it had very properly been alluded to in both Houses of Parliament would encourage the magnanimous spirit of that suffering, but heroic people. It must be a consolation to them to know, that in this free country there was not a man whose feelings did not participate in their sufferings, and whose indignation was not roused at their oppression.

The LORD CHANCELLOR rose to submit a few observations to their Lordships' consideration on the subject of the resolutions respecting divorces, which he on a former day had the honour of laying on their table, and would that night propose to be adopted by the House. With the nature of these resolutions their Lordships must already be acquainted; he now bestowed great pains on the examination of the subject involved in them; and he had hopes that the community would be generally benefited by these regulations, the sketch of which formed the result of his inquiries. Here his Lordship complained of misrepresentations, by which it had been stated, that in the course of a recent discussion on this subject (Eaton's Divorce Bill) their Lordships had reflected with asperity on the Ecclesiastical Court. He reminded their Lordships, that so far from having offered any reproaches to that

Court on their sentence, he had merely stated, that had the evidence given at their Lordships' bar been adduced at Doctors' Commons, the sentence *a mensa et thoro*, would not have passed. Such too had been the remark of the noble Prelate (Rochester) who on that occasion had also addressed their Lordships, and it was not to be expected that any refutation could otherwise be given to these insinuations, than by exposing their falsehood in that House: It was due to that learned body of civilians thus to have taken notice of them. He next briefly recapitulated the points in the resolutions, which have for their object to regulate and determine the mode in future to be practised in conducting acts for Divorce. Evidence is to be given by the parties at their Lordships' bar, where they are to be examined if their Lordships think fit. Copies of the proceedings which may take place in Doctors' Commons are also to be required by their Lordships; and in general the spirit of the resolutions is, to prevent the collusion of parties, and bring forward every circumstance of evidence that may be connected with the case. He concluded with moving that the resolutions be agreed to.

The Bishop of ROCHESTER expressed his satisfaction in the explanation given by the noble Lord. It was clear that the whole of the circumstances, in the case alluded to, had not been disclosed in the Ecclesiastical Court; for had the articles of separation been adduced there, a divorce *a mensa et thoro* would not have been granted. In all future applications to the House of Lords for a Divorce, he should vote for the production of the proceedings of the other Courts.

The Earl of RADNOR had some doubts as to the practicability of the regulations in point of form. For instance, persons employed in business out of the kingdom, could not appear at the bar of their Lordships, when applying for a Divorce; and even persons in the country might be prevented from doing so by indisposition. He wished therefore that the regulations should have some limitation, such as the words—"unless inevitably prevented," or something to that effect; for, exclusive of the two cases mentioned, it was his opinion that the parties ought to attend.

Viscount SYDNEY observed, that Divorces hitherto had not been the most respectable part of the proceedings of that House; but he thought some other mode of examination should be devised, than bringing to that bar a man, afflicted by his wife's misconduct, to answer interrogations respecting a collusion.

The Bishop of DURHAM observed, that, in the cases alluded to of indispensable absence, the House would have a discretionary power of dispensing with the attendance of the parties. He had

had the honour of a seat in that House for twenty-nine years, and in the course of that time witnessed a depravity of morals, which the present regulations, he hoped; would in a great measure correct, and he felt deeply obliged, for their production, to the noble Lord upon the woollack. With respect to the examination of the parties at the bar, he knew of no other way in which the House could get at the truth. It was the business of every Legislature to attend to the morals of the people, the corruption of which, from the evidence of all history, was one of the most infallible symptoms of the decline of empires.

The LORD CHANCELLOR was sorry that the increasing licentiousness of the age made the applications so frequent, as to call upon their Lordships to prevent the facility of them in future. At present they were considered as mere matters of course, as levying a fine, or suffering recoveries in the Court of Common Pleas. So far from a Divorce being of late deemed a misfortune, that in order to accomplish it, frequently it happened that previous arrangements were made for that purpose. No persons could, therefore, doubt the necessity of the regulations. These were wholesome restraints which would prevent applications but from people that were really injured, and suppress that licentiousness which led to preconcerted second marriages. They were not to be considered as an innovation on the law of the land, though the frequency of divorces for some time past might well make them appear so in the eyes of the public. On the contrary, every Divorce Bill introduced into that House was in reality a *privilegium*, a departure from the rigour of law for the relief of the individual concerned. By adopting these regulations, no alteration would be effected in the legal code. They were merely to be regarded as of the same nature with those orders which the House had from time to time enacted to regulate their own proceedings. But in this view, which was the true one, by removing from the public mind the idea of the facility of obtaining a Divorce, he hoped it would be productive, if not of the complete repression of licentiousness and debauchery, at least of a more general regard to good example and public decency; and thus by turning a current of fashion against open profligacy, a more effectual reformation would ultimately be obtained.

Lord MULGRAVE observed, that nothing could be more proper than an examination of the parties at their Lordships' bar, when there was any appearance of collusion. But he could, by no means assent to the regulation in its present unqualified and absolute shape. There were many persons who could appear at the bar with feelings of conscious innocence with respect to any charge of collusion, who

might yet be prevented from doing so, by motives of delicacy and timidity: so that those whose cases were most entitled to consideration, might, by a clause of this nature, be excluded from all remedy. The Bishop of DURHAM supported the clause in its original form. Modified as the noble Lord wished it to be, it would be rendered perfectly nugatory. If it was to produce any effectual good, it must be made general, and absolute. This, however, by no means argued, that a rigid compliance would be required in every case. He had no doubt, that in its actual exercise, it would be applied only to those cases to which it was specially directed; and these would always depend on the complexion of the proceedings in the Ecclesiastical Courts. But to put a stop to that unblushing licentiousness which began to prevail—to throw a sanctity around the state of marriage—it was necessary that the order for attendance should be absolute in all cases. And if their Lordships were really desirous, as he had no doubt they were, to check the rapid progress of immorality, they must begin with restoring the connection of marriage to that honour and sanctity which it possessed in former times. The truth of this position would receive additional strength from reflecting on the progress of the licentious philosophy of France. They knew that to reduce society to that state of depravation favourable to their diabolical purposes, it was necessary to poison it in its very source. He would admit that general rules were sometimes productive of unpleasant consequences in their application to particular cases. But he did not apprehend that such effects could often result from the present measure; for he was rather of opinion that those, with respect to whom it would be necessary to put it in execution, were possessed of feelings sufficiently hardened to surmount every obstacle from delicacy to an appearance at the bar of the House.

Lord MULGRAVE again expressed his dissatisfaction of the original clause, and suggested that it would considerably accommodate the parties, if, instead of the words, “they shall attend to be examined as the House think fit,” there were inserted the words, “they shall attend, *when* the House think fit, to be examined.”

The LORD CHANCELLOR having explained, the following resolutions were agreed to:

Ordered, That for the future no petition for any Bill of Divorce shall be presented to this House, unless an official copy of the proceedings, and of a definitive sentence of divorce *a mensa & thoro* in the Ecclesiastical Court, at the suit of the party desirous to present such petition, shall be delivered upon oath at the bar of this House at the same time.

Ordered, That for the future, upon the second reading of any Bill of Divorce, the petitioner praying for the same do attend this House in order to his being examined at the bar, if the House shall think fit, whether there has or has not been any collusion, directly or indirectly, on his part relative to any act of adultery that may have been committed on his wife, or whether there be any collusion, directly or indirectly, between him and his wife, or any other person or persons touching the said Bill of Divorce, or touching any action at law which may have been brought by such proceedings against any person for criminal conversation with the petitioner's wife; and also, whether at the time of the adultery of which such petitioner complains, his wife was by deed, or otherwise, by his consent, living separate and apart from him, and released by him, as far as in him lies, from his conjugal duty, or whether she was at the time of such adultery cohabiting with him, and under the protection and authority of him as her husband.

Ordered, That the said orders be declared standing orders, and that they be entered on the roll of standing orders of this House.

HOUSE OF COMMONS.

Wednesday, March 28.

An account was laid before the House of the different bounties which have been granted under the authority of Parliament to persons in the herring-fisheries; which being ordered to be laid on the table,

The Right Honourable DUDLEY RYDER said, that the view of stating these accounts was, to shew to the House what had been the effect of the system of encouragement which Parliament had followed with regard to the herring-fisheries. It appeared to him that the success of these fisheries had been in proportion as the fisheries had been relieved from any kind of restriction, instead of allowing bounties under certain restrictions. He thought it fair to state to the House that fact, in order that they might afterwards judge whether the bounties should be continued under any restrictions, or the trade to be free from them. He did not, however, presume to say, that his opinion was of sufficient weight to guide that of any other Member. His chief object was to call the attention of the House to the facts as they appeared by the documents now upon the table. He should now pursue the plan that was

adopted thirteen years ago by the House, which was to refer the matter to the consideration of a Select Committee, and Parliament would then have an opportunity of considering the subject. He then moved, "That a Committee be appointed to inquire into the state of the British herring-fishery, and into the most effectual means for its improvement and extension; and to report the same, and their opinion thereupon, to the House."—Ordered.

Mr. Chancellor PITT moved the order of the day, for the second reading of the bill to enable His Majesty the more effectually to provide for the defence and security of the realm, and for indemnifying persons who may suffer in their property by such measures as may be necessary for that purpose: which being done,

Mr. Chancellor Pitt said, that this bill, which had met the unanimous approbation of the House, was a very important one; and therefore he wished it to be considered with the attention which its importance demanded. It was printed. The question would be on the commitment of it, or would rather be in the detail. He should now move, that it be committed to a Committee of the whole House to-morrow. He understood that the honourable gentleman who had given notice of a motion to-morrow would waive it, to make way for the discussion of this public business.

The question being put, the bill was ordered to be committed to a Committee of the whole House to-morrow.

Thursday, March 29.

Mr. Secretary DUNDAS observed, that he had lately brought up a bill for the better defence of the nation, and for the indemnification of those who may suffer in their property by the measure to be adopted for that purpose. The bill had been read a second time and printed. Many suggestions had since been thrown out by several gentlemen on the subject, which were of too much importance to be adopted without mature consideration. It was his wish, therefore, that the Committee on the bill should be postponed until to-morrow, that gentlemen might be enabled to give their opinion after sufficient deliberation. An honourable friend (Mr. Wilberforce) had given notice of a motion on the slave trade for to-morrow. But whatever might be the fate of that proposition, it was of little import whether it was decided in this week or in the next. The bill now before the House was of such urgency as to require the immediate sanction of the Legislature; he had no doubt, therefore, that his honourable friend would most willingly

postpone his motion. He concluded by moving, that the bill, "for the better Defence of the Nation," should be committed to-morrow.

Mr. WILBERFORCE said, that wishing steadily to pursue what he conceived to be his duty, he felt much reluctance when called upon again to defer his motion. The reasons offered by the right honourable gentleman were certainly very cogent; but he must again express his regret, even whilst he acquiesced in the proposed delay. He concluded by giving notice, that he should positively bring forward his motion for the abolition of the slave trade on Tuesday next.

Mr. Secretary Dundas's motion was then put and carried.

Mr. Chancellor PITT said, that it was on his suggestion his honourable friend had fixed Tuesday for bringing on his motion. That day appeared to him the most convenient, as he should on Monday submit to the House certain propositions on a subject of great importance—the Redemption of the Land Tax. It was not, however, his intention to do more on that day than merely proposing certain resolutions, the printing of which he should at the same time move for; and in order that gentlemen might have time fully to consider a measure so new and important, he should propose going into the Committee on Wednesday; thus must the report necessarily be taken into consideration on Thursday, it being the last day before the recess.

Mr. TIERNEY observed, that the motion intended to be brought forward by an honourable friend of his (General Walpole) stood for Thursday.

Mr. Chancellor PITT trusted it would not materially incommode the honourable General to delay his motion till after the holidays.

Mr. SOLICITOR GENERAL brought up a bill to explain and amend the Alien Act of the 23d Geo. III. By the provision of this new bill, no Alien is to reside in this country who is unprovided with a licence; to obtain this licence, it is necessary that Aliens should give in an account of their names, age, rank, and occupation; no person to entertain an Alien without examining into his licence; the forgery of a licence to be a felony; no Alien to leave this country without a passport, &c.

Mr. JONES said, that even these provisions did not come up to those ideas of necessary precaution which he entertained on this subject. He should therefore hold himself free to offer some additional regulations in the progress of the bill. He had no inter-

course with Ministers, and therefore that House was the only place where he could give such an intimation.

The bill was then read a second time.

Friday, March 30.

General WALPOLE observed, that after he had so often put off his motion on this subject for the accommodation of gentlemen, it was extremely hard that the right honourable gentleman opposite him should take advantage of his absence yesterday, so as to have prevented him from either bringing it forward then, or on the present day. Therefore he gave notice, that on Thursday next he should make his motion, unless the report of the intended plan relative to the land-tax was to be made on that day.

Mr. Chancellor PITT denied his having taken any advantage of the honourable gentleman's absence. But as the honourable gentleman had put off his motion from time to time, he thought, from the nature of the case, that there could be nothing in it that might render a little longer delay inconvenient.

The House having resolved itself into a Committee on the bill for enabling His Majesty to provide for the defence of the country, Mr. S. DOUGLAS in the chair,

Mr. Secretary DUNDAS said, that in consequence of the suggestions thrown out by some gentlemen on a former night, he had made several alterations in the present bill, and had endeavoured to come as near their ideas as possible. He desired those gentlemen, therefore, to attend to the reading of the bill, and see whether their suggestions had been regarded. He then brought up an amendment, proposing that the persons serving under this bill should not be under the age of fifteen, or above that of sixty; which was agreed to.

On that part of the bill being read by which the names of persons offering their services were to be taken down and posted on the church-doors in each parish,

Mr. TIERNEY rose and said, he was extremely anxious not to disturb that unanimity which appeared to be general in and out of doors, and which the measure so abundantly merited; yet, without meaning to oppose any clause, he could not admit it to pass precisely in the form which it now stood. As far as the service was voluntary, it had his unqualified approbation; but he apprehended that the bill, as it was worded, would, without using actual compulsion, do worse; for it would put those who did not enter, into a very invidious situation. What sort of voluntary service was that

which fixed a mark upon those who refused it? There were many situations in life which rendered it inconvenient; some which rendered it impossible for men to attend, in order to be regularly trained and arrayed; who, when real danger approached, would be found to be as cordial and zealous as any others. He wished the service to be actually voluntary, and that the measure should go so far as that the King should know what number, and of what description, he should call upon: but if all were returned, distinguishing those who were willing to come forward immediately, one man would, in the glowing language of zeal, offer his services, while another, not less zealous in his heart, would be branded with the imputation of coldness to the cause, than which nothing could more tend to make differences, and create jealousies and invidious distinctions. This was the only part to which he had any positive objection; though he must say, that, in his view, the latter part of the bill was useless. He again pressed the necessity of taking proper care not to put well-meaning persons in an invidious situation: he was sure it was not the intention of Ministers to do so; for though they might wish to mark out those who were really disaffected, they would not, he was sure, on that account, adopt a mode of proceeding that would equally affect the well-meaning and the disaffected.

Mr. HOBHOUSE hoped it was needless for him to say that the measure had his most cordial approbation: there were some parts, not clauses, but parts of clauses, that were objectionable: one part, he was glad to find, was altered by the right honourable Secretary; the other he would advert to when the part in which it was came before the House.

Mr. Secretary DUNDAS said, that the honourable gentleman (Mr. Tierney) would see on consideration that the bill must remain as it was, or it would be of no use. As to the general effect, he was sure, and he said so on the strongest conviction of the disposition of the country, that it would be most salutary to be left to the voluntary zeal of the people. Having said so much, he would add, that if there was any difference as to the provisions, it was not because there was any difference of spirit: but if the provisions were otherwise, the Commanding Officer of any district would not know how to apply, or where or to what amount to look for the aid of the country. This, he said, he could explain if he had along with him one of the lists of those counties which had already come forward to enroll themselves; and he was, for that reason, sorry he had left them behind him. For example, however, in the county of Kent, the People said they wished to serve, but in different ways—some said they wished to learn to bear arms, and to be exercised and ar-

rayed preparatory to occasion—others enrolled themselves to come with their pitch-forks, &c. &c. ; others offered themselves to drive a cart or a waggon : but in order for the Commander to know what he was to expect from them, they must first ascertain the nature of their service ; and this could only be done by the return of the Lord Lieutenant of the particular state, that there was such a number of men for such a purpose, and to forth : but if left at a loss as to the distribution, a considerable part of the benefit would be lost. In order, however, to obviate the honourable gentleman's objection, he had left out all that related to the publication of the names on the church doors.

Mr. TIERNEY declared himself perfectly satisfied.

Sir W. GEARY said, that the duration of their service ought to be ascertained ; and thought that the services of persons ought to be confined to their counties.

Mr. Chancellor PITT replied, that to establish such regulations would be to act in a compulsory manner towards those whose services were to be wholly voluntary.

General TARLETON wished that such persons should have as much latitude as possible. “ Suppose (said he) that the English army should be victorious, then the brave defenders of their country would be unable to follow up their successes by being restrained from quitting their counties.”

Mr. Secretary DUNDAS then brought up a clause, empowering His Majesty to nominate officers, in case the Lords Lieutenants should not have appointed a sufficient number. Agreed to.

On reading the clause which enacts that Members of Parliament should not vacate their seats in consequence of accepting commissions,

Mr. TIERNEY observed, that such a clause was totally unnecessary if these gentlemen were not to accept of any pay ; and if the clause was insisted upon, he should suppose the office was to be one of emolument ; and thus the idea would go abroad, that this bill was not so much for the defence of the country as the protection of the House of Commons. He wished, for the honour of Parliament, to prevent any such opinion.

The SOLICITOR GENERAL and Mr. BUXTON observed, that there was no reason to apprehend that the bill would create any patronage, because it was not to be permanent.

The bill being read through and agreed to by the Committee, the report was ordered to be received to-morrow.

Time on Monday, if then engrossed.

Saturday, March 31.

The right honourable S. DOUGLAS brought up the report of the bill for the defence and security of the realm.

The ATTORNEY GENERAL proposed several amendments, which were agreed to.

Mr. Secretary DUNDAS brought up several clauses, which, after a short conversation between Mr. BASTARD, Mr. YORKE, the SOLICITOR GENERAL, and others, were agreed to.

Mr. Secretary DUNDAS then said, that a difficulty had occurred among several descriptions of persons in the county of Kent, who were willing to serve their country upon an actual emergency. The difficulty they had, was upon what might be deemed imminent danger. That they conceived to be too vague an expression; they did not like to be subject to being called upon for military service upon that loose apprehension of danger which might arise from the apparent preparation or boasting of the enemy. To remedy this, they proposed to enter their names, upon the condition that they shall not be called upon unless a General Officer shall declare the necessity of their being in the field. He, therefore, now gave notice, that he should propose a clause to this effect upon the third reading of the bill.

Mr. HUSSEY said, that there were so many alterations in the bill since it was printed, that he did not know whether the spirit of the measure was not in part taken away. He wished it to be printed again, that the House might know what it was they were passing.

Mr. Secretary DUNDAS said, he hoped and trusted that the bill was better for the alterations. The amendments were adopted by the House, in the hope that they would improve the measure for the general defence.

Mr. HUSSEY said, he hoped so too; and he owned he had considerable confidence in the knowledge of the right honourable gentleman in this measure; but still he should like to see what sort of thing the bill was as it now stood, which he could not, unless it was printed.

Mr. SPEAKER observed, that the order for printing the bill would not obstruct it in the progress.

Mr. Secretary DUNDAS said, he wished to give satisfaction to every body by this measure, and, as it would not be delayed by printing, he had no objection.

The bill was then ordered to be printed, and to be read a third time on Monday, if then engrossed.

Monday, April 2.

Mr. Chancellor PITT moved, that the House should resolve itself into a Committee, to take into consideration the aid voted during the present session of Parliament.

The House then resolved itself into a Committee, Mr. HOBART in the chair.

Mr. Chancellor PITT said, he rose in pursuance of the notice he had given to the House some days ago, to state the general nature of the plan which it was his intention to submit to the Committee relative to the land tax; but as the ultimate propriety of adopting or of rejecting this measure must depend upon a full and minute detail of all its parts, it was not his intention to ask the Committee to come to any immediate decision on it this day; but having stated the nature of his plan, and moved the printing of the resolutions, he should propose to postpone the discussion until gentlemen should have an opportunity of being fully acquainted with the subject. With respect to the measure itself, he trusted it was one which only required to be stated, to meet with general approbation—it was unnecessary for him to state, that in the present arduous and important crisis, every measure which tended to invigorate the country—every measure which tended to facilitate its means of struggling with those difficulties which the rancorous animosity of the enemy had rendered unavoidable—every measure which could animate the spirit and rouse the characteristic independence of the country, had a fair claim at least to the attention of the Legislature.

The firm and vigorous conduct which Parliament had adopted, and above all, the recent proofs of unanimity which it had displayed, warranted him in this assertion; with this impression upon his mind, he should not think himself justified in taking up the time of the Committee in any general observations in favour of this plan, the object of which was to absorb a large quantity of stock, and in the process to transfer a large portion of the national debt into a landed security—the quantity of stock thus transferred was to equal at least in its amount, the quantity of land tax which should by these means be extinguished, and should be applicable to the public service. He would shew to the Committee that this operation would produce a much larger sum, than that at present produced by the land tax, and that considerable gain, in a pecuniary point of view, would necessarily result to the public. But this was only a collateral advantage attending the measure, and one upon which he laid the least stress. The great and important benefit which he expected would arise to the public from the adoption of this plan, would be

the great diminution of the stock, which at this moment pressed so peculiarly. He believed he might now state, without the danger of a contradiction, even from faction itself, and it certainly was a proud statement for the country, that in this advanced stage of a war, the most extensive that this country was ever engaged in, the general capital and wealth of the country was greater than at the moment when we were compelled to enter into the war in our own defence—the commerce and trade of the country, so far from being diminished as had uniformly been the case in all former wars, had very considerably increased. The general industry and wealth of the country, subject to some fluctuations, as must necessarily be the case in time of war, was in the same flourishing condition, and in general every symptom tended to prove, that we were in every respect richer, and had a greater command of capital than in any period of our history. It was a singular circumstance, that in the very great and unusual depreciation of the funds, which had taken place during the present war, that the land had not only maintained its value to a much greater degree than in any former wars, but that its value was higher than it had been in any, except, perhaps, the most flourishing years of peace, preceding the commencement of the present war, and indeed it was less than it was during these years. There was no occasion to dwell upon these topics, which were proclaimed and proved by so many circumstances. But, if upon a due consideration of the state of the country, they were of opinion that it was in a situation which rendered great and vigorous exertions necessary, and that nothing should be wanting on the part of prudence to render those exertions effectual; if, with this conviction in their minds, they thought, that by the adoption of this plan they could give relief to the country in a part in which it was most pressed—if they could very essentially diminish the large quantity of stock which at present existed, they would certainly agree with him, that this measure was founded upon the clearest and best principles of policy. He was sure he need not trouble the Committee with arguing this point, because it was one upon which Parliament had already acted. It was upon this principle that the House had acted during the present session, when, conscious of the extent of the resources of the country, and at the same time convinced of the necessity which existed of calling forth these resources, they had set the honourable example, for the first time at least within the present century, of raising by great and extraordinary exertions, a large part of the supplies within the year. He had now the satisfaction of stating, that although that measure had met with very great difficulties in carrying it into effect, and had experienced a very con-

derable share of opposition, its advantages were now felt and acknowledged; they had also the advantage of finding, that though in order to obviate these difficulties they had very materially limited and modified the plan, yet the voluntary zeal of the country had borne the noblest testimony to the principle upon which the plan was founded, and proved, that when the Legislature had determined upon the expediency of raising a large part of the supplies within the year, they were acting in conformity to the general sense of the people. From what he heard from the country, the objections that were made against that measure were a proof how strongly the propriety of it was impressed upon the people; for the chief complaint which he had heard against it was not that it was too extensive, but that this mode of taxation was not sufficiently comprehensive. This complaint came not only from commercial places, but from men engaged largely in commercial pursuits; but whatever might be the opinion of the House and the country upon the propriety of enforcing that principle, sure he was, that if any other mode could be adopted which tended to the same object, which was calculated in a very essential manner to relieve the pressure of the public debt, which would effect a very considerable saving every year in the public expenditure, and if with all this it combined great commercial advantages, it would not require much argument to enforce its adoption. Upon this subject, he would appeal to the landed gentlemen, and ask them, if all these advantages could be obtained by the adoption of a plan which would not impose any new burden upon the state, though it would be productive of very great benefits to individuals, and he was sure, that if the measure he had now to propose answered that description, it needed no farther argument in its favour. He was aware that in what he had said he had claimed much merit for this plan; but he begged to observe at the same time, that he did not claim any for the proposer, because the principle on which it was founded was so simple and obvious, that no man could claim any merit from proposing it—it was unnecessary for him to state to the Committee, that the amount of the land tax was about two million a year. This tax had now for near a century been annually granted, and according to the same rate for the different counties. The land tax has existed for a long time at the rate at which it now stood, viz. at four shillings in the pound; this had existed for so long a time that there was no reason to suppose that any diminution in the rate would take place—at least, if no new regulations were made; it was not probable that any diminution would be made in this tax, at least until other taxes which were more felt were diminished. He proposed by this mea-

sure to reduce so much of the public debt as should leave an income of two millions four hundred thousand pounds applicable to the public service. The pecuniary advantages arising from this measure must be obvious from this statement, because the public would dispose of a revenue of 2,000,000*l.* for which they would clear of public debt to such an amount that the interest would produce a sum of 2,400,000*l.* leaving upon the whole a clear gain to the public of 400,000*l.* Under these circumstances, the situation of the person who purchased the land tax would be that of having a landed security for his property, and that at a rate so favourable, as to render it a very desirable object. At all events, the public would be a considerable gainer; but what was of much more consequence, eighty millions of capital would be taken out of the market. Before he entered into the particulars of this measure, having now given its general outline, and having stated these circumstances, which, in his opinion, tended to recommend it to the approbation of Parliament, he should take notice of some objections which had been made to it. The first objection which had been made to it was, that the first step which must be taken in order to carry this measure into effect, would be, that of rendering the land tax which was now voted annually, a perpetual tax, in all cases in which it was not redeemed. It certainly was his intention to propose making it perpetual, subject to the redemption now proposed.

There was one objection which had been started to this measure, to which he conceived he could give a most decided answer. The objection he meant was one that had been raised upon constitutional grounds, viz. that by consenting to vote the land tax a perpetual tax, instead of voting it annually, Parliament gave up one of the great checks which it had in its hands, by the voting of the public money: he did not mean to deny that the system which he now meant to propose would make a change to a certain extent, but the Committee would perceive that nothing was more easy, than that the fund which was given in its place, should be placed under the annual disposition of Parliament. If the House could suspect Ministers of an intention or a wish to have the disposal of the public money, without the vote of Parliament, they might lay their hands upon that which was in the Exchequer. It would be easy, in order to obviate this objection, to enact, that part of the revenue now existing, and which forms part of the consolidated fund, should be placed in the same situation as this annual tax, which it was now proposed to redeem: so that, instead of having the vote upon the land tax, it would be upon the permanent duties. In the regulations which he meant to propose upon this subject, the Committee

would perceive that he should not only propose to place a sum of 2,000,000*l.* under their annual control, but that he should propose that the sum of 2,400,000*l.* should be placed in that situation; so that in fact, instead of losing any of the constitutional checks which Parliament possessed before, it would have a greater check over the public revenue than it had at this moment.

Another objection stated to this plan was, that the land tax, which it was the object of this measure to perpetuate, was in many instances so unequal, as to amount absolutely to an abuse. Many gentlemen had stated to him, that if the land tax, as it at present existed, was in its operation equal, they would give their consent to this measure; but that they could not give their consent to perpetuate that which was so extremely unequal. But he wished those gentlemen who were inclined to press this objection, would consider this subject more closely. He would ask any gentleman, whether it was ever seriously in the contemplation of Parliament, since the Revolution, to equalize the land tax, at least during the latter part of the period? But as to the expectation of a new assessment of the land tax, by which the quotas paid by districts and individuals should be more correctly and equally ascertained, he could only say, that there was the experience of near one hundred years against such a supposition. For if they had seen the tax voted from year to year, for the period he had mentioned, without any attempt being made to correct this inequality, he thought it was not very unfair to conclude, that as long as the land tax continued, it was as likely to continue under its present arrangement by annual votes, as it was if it was rendered perpetual. This observation he wished to put strongly to the good sense of the House. Perhaps he was of opinion that it was a great defect originally in the formation of the land tax, that periodical provision for assessments did not form part of the scheme. It was not necessary to enter into every degree of detail upon this subject, but he would merely state, that in the original construction of this tax, there were two opposite objects which might have been obtained, viz. to make the assessments so frequent as to prevent any great degree of inequality, and yet not frequent enough to attach too much upon improved estates. But as this was not done in the first instance, and when the tax was originally imposed, would they now, after estates had descended from hand to hand, for near a century, impose new valuations upon property? Whatever there might be said upon the unequal operation of this tax, and however they might be inclined to lament it, the practice of Parliament, for a long series of years, shewed they were not inclined to correct it. Was it then to be considered as an objection to this

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measure, that they were going to do that, in form and in words, which they had always done in substance, viz. to render this tax perpetual, subject to the redemption prescribed in this plan. He had heard another objection stated to this plan, which was, that it would have the effect of introducing an equal land tax, after the one now existing was disposed of. This was not a species of objection that was likely to come from the same quarter as that to which he had already alluded, because nobody could state that they were both grievances. He had, however, sometimes found, that the same understanding could embrace opposite objections to the same proposition, and could state a grievance both ways. If these persons were determined to take objections, it certainly was easy to be done; but that was not the sort of opposition he apprehended from any person he had the honour then to see; there might be some gentlemen whose disposition to oppose was so strong that they would start the most opposite objections; but then it was generally so arranged, that those objections which were in direct opposition to each other, did not come from the same speaker, but were assigned to different persons. Whether it gave a greater facility for an equal land tax, by which he meant an additional land tax, or not, it proved that the present one would not be increased. This was a question quite unconnected with the one upon which the Committee were to decide; but if it did give a greater facility for an additional land tax, keeping faith for that which was now in existence, so far from considering it as an objection, he should think it a recommendation to the measure, because, when they considered the times in which we lived, and the contest in which we were engaged, whatever tended to call forth the energy and strength of the country, ought to meet with approbation. Whatever was the opinion of the House upon this point, he could not state any such recommendation as belonging to this plan—it would leave that subject precisely where it found it. Parliament had at this moment the power and the right to augment the land tax, when they found that necessity required it, and the present measure would not in the slightest degree increase or diminish that right. What new power would Parliament have over the land tax, if the whole or any part of it, should be redeemed under the present plan? It would be entertaining a sanguine hope to expect that the whole of the land tax should be redeemed by the owners in a few years. But supposing that a new tax should be imposed, it was clear that it could not be imposed upon any estate which had been discharged of the land tax, in any other proportion than it would be upon any other estate, upon which the land tax still remained, except that the amount of the land tax, at the time it was

redeemed, should be deducted from the estate; otherwise the operation of it would not be fair. It appeared to him, that by this plan all persons who redeemed their land tax would be fully as safe from any additional burden, as those who had not redeemed it. This appeared to him a short answer to this objection. He had heard no other objection stated to the general principle of the measure: with respect to the details, they could not properly be entered into till they came before the Committee; therefore it would be idle to enter on the discussion then. There was one objection which had been made to this measure, which was in the nature of a general objection, though connected with the details; this was the operation which this measure would have upon landed gentlemen, supposing that other persons purchased the tax which attached upon their estates. This objection was founded upon an idea, that every gentleman possessing a landed estate might not be able to purchase his land tax. He hoped it would appear, when the resolutions were examined, which he should have the honour of proposing to the Committee, that every attention had been paid to persons standing in this situation; and that every advantage had been given to the landed gentlemen, consistent with the general nature of the plan, and the benefits which the public were to derive from it. But gentlemen must perceive, that if the plan was likely to succeed at all, it was an object of great importance that the public should derive as much benefit from it during the war as possible, when it was of the greatest importance that every support should be obtained; and therefore it must be obvious to the House, that although they might be disposed to give every possible advantage to the landed gentlemen, yet they could not give an unlimited time for the redemption of the debt, without defeating one of the chief benefits which it was likely to produce. The terms which were to be given ought therefore to be such as to induce every person who was able to purchase, to do so. Every advantage ought therefore to be given to the owner of the estate, not only to induce him to purchase the land tax, but to facilitate his effecting that object. But if within a certain time (which the Committee would hereafter limit) the owner of the land should not be able to make the purchase, the plan provided that, even in that case, their situation or that of their heirs should not be left entirely hopeless, but that a farther period should be allowed them, to take the advantage of the purchase. With respect to the terms of the purchase, it was proposed that the payment should be regulated by the price of stock, and that the payment should never be made in money, but always in a transfer of stock. This was unquestionably as good a mode of payment as if it was paid in money, and would have the effect of saving the interest, and would

accommodate itself to every fluctuation of the stocks. Suppose the stocks were taken at 50, which was about the price at which they now were, the interest which a person might make of money in the funds was 6 per cent. and consequently the number of years purchase was between sixteen and seventeen years. He meant, that the land tax should be taken at twenty years purchase. From this statement it would appear, that there would be a transfer of forty pounds of stock for every one pound of land tax redeemed. Upon this principle, if the stocks were at 75, then it would be at thirty years purchase, and so on, always making a difference of one years purchase for every $2\frac{1}{2}$ per cent. variation in the stocks; and the result of the whole of this measure would be, that the public would gain one fifth, or 400,000l. As for the landed gentlemen, supposing them to possess the means of purchasing their tax, he thought that giving them an opportunity of doing it at twenty years purchase, was a sufficient temptation to induce them to make the purchase; and, on the other hand, it was a considerable advantage to the public to sell the land tax at twenty years purchase, while others were redeeming the stock at the rate of between 16 and 17 years purchase. It must certainly be admitted that there was a difference between funded and landed security, in point of value. Landed property was hardly ever sold for less than from 28 to 30 years purchase, whereas funded property, as we before observed, was at about 16 or 17 years. It must therefore be obvious, that great advantages were given to the purchaser, when he was given that which was equivalent to landed security at twenty years purchase; the share, therefore, we ask for the public is little, while the advantage it affords to the individual is great, if it was to be called landed security. But in speaking upon this subject, he did not mean to be understood as stating, that this was in every respect the same as landed security. In some respects it was greater, and in others it was less. This must be admitted to be an unimproveable estate, whereas land was capable of continual improvement. Agriculture had been improved, and rents increased, and in this point of view, land was certainly more valuable. When a man purchased land, he did not purchase merely that which was its present annual value, but that which, by improvement and cultivation, it might be made worth. Considering the subject in this way, the difference between a purchase of land, and a redemption of the land tax, was obvious. Another distinction between the two species of property was the temptations which a man had to purchase land—it was not for income only, but for affluence, sometimes for amusement, occupation, pleasure, &c. which certainly could not be the case with respect to

the species of property now in question. But if the redemption was not purchasing an article of enjoyment, it was getting off that which, if it was not an actual vexation, was at least that which a man must wish to be without. Besides, it was purchasing that which not only added to a man's income, but it was not attended with any risque or any charge in the collection.

Taking, therefore, both sides of the question into consideration, he did not think it was rated too high to the owner, when it was fixed at twenty years purchase; on the contrary, from what he had stated, he thought it would be a desirable thing to the owner to purchase, at the same time that it afforded to the Public an advantage of one fifth. It was his intention to give every possible advantage to the holder of the land, and of course to exclude strangers as much as possible. It was therefore proposed to give a power to every man who had even only a temporary right to the estate, to secure, on the estate, the money which he may borrow for this purpose, thus to put the tenant in tail and the tenant for life in the same situation with the tenant in fee; and it was also proposed to give a power of selling part of a settled estate—such a part of it as might be necessary to free the whole from this burden. It did appear, however, to him, for the reasons he had before stated, that it was necessary to limit some period, and that not a very distant one, for permitting third persons to make purchases. He should propose, that their power of purchase should be the same as the owner, except that the latter should be allowed five years for paying the money, on condition of his paying an interest in the mean time to the Public; that would compensate for the loss. With respect to third persons making purchases, he should propose that the terms should be the same to them as to the owner (with the exception before stated), viz. that they should pay twenty years purchase. But as this part of the subject would apply more to monied men than to landholders in general, it appeared to him that the Public had a right to expect that the purchase should be made good within one year, in the same way that payments were made upon loans, viz. by instalments. There was one point which was necessary for the consideration of the Committee, viz. that if landed gentlemen should, in the first instance, wish to make the purchase, that the intervention of a third person should not preclude the owner or his successor from all power of purchase. It was not easy to state the medium which ought to be adopted; a purchaser who was to pay for this property in stock, would have to pay a greater sum for a less return. This difference between land and stock was greater in times of great difficulty. The price of land did not vary in the time of

war, as the funds constantly did; but that which made this difference in the price of the stock, was the quantity of it which was in the market, rather than any other cause. If the owner was not able to redeem the tax, then it was proposed that he should not be permitted to redeem it till that period when the monied men would have the least objection to return to the possession of stock; the period he would fix would be, when the sinking fund should be at what was called the maximum, that is, when the interest was no longer to go on in a compound ratio; this would be when the old sinking fund would amount to 4,200,000*l.* annually. If then the country should be able to get through the difficulties of the present moment, they had a right to look forward with confidence; they would soon arrive at a period in which they would have a sinking fund of between seven and eight millions, applicable annually to the reduction of the debt. When that happened, there must be an end of all difficulties respecting the public credit; there must then be an end of all difference between landed and funded property. It was not necessary to allow a period of many years in which for the owner to make a purchase; but there must be a period in which the third person will have the absolute property. What that period would be, the House hereafter would determine.

The advantage which the present measure held out to monied men was this, that they would be enabled, by a temporary sacrifice of income, to obtain in periods certainly of considerable difficulty and distress, a landed interest of a funded security upon very advantageous terms. He begged, however, to mention two regulations, one of which he conceived to be very material, and the other, perhaps, not less so. The first of these was, that if any one, not being the owner of the land, should purchase, by way of annuity, the land tax on any particular estate, and the proprietor should be desirous to re-purchase, in that case he should move, that the Commissioners for the reduction of the national debt be under the necessity of taking such land tax, paying for it, not the specific sum which the purchaser had himself in the first instance given, but transferring the same sum in capital stock which had been originally paid for its redemption. The monied man would then be able to speculate on the probable rise of the funds without being a stockholder, and he would be found, when the sinking fund had reached its maximum, and its effect was felt, to be a very considerable gainer: thus, supposing the present price of stock to be, as it nearly was, 50*l.* and that the price at that period should have risen to 75*l.* the purchaser would then have obtained a profit of 50 per cent. Thinking as sanguinely as he did of the sinking fund reach-

ing its maximum, he felt no objection to giving the purchaser an advantage in the event of a fall; and as he would have an advantage in case the funds rose, so he had no difficulty in saying, that he should also, in the other alternative, have the option of receiving either money or stock. Thus the monied man would not only speculate without loss, but would have the intermediate advantage, during the period of his speculation, of landed security for his capital.

In having troubled the Committee thus far, he had three objects in view: the first was, to shew that the scheme promised great national benefits; the second, that the objections which he anticipated as likely to be made to it, were not general, that they admitted of remedy, and that they were not sufficient to impede the execution of it; and the third, that while the benefits which the Public were to derive from it would be very great, the individual advantage would be found to be equally great; and while it held out to monied persons sufficient temptation, the provisions of the plan were such that the landed interest would not suffer by it. There would unquestionably be found to arise a variety of considerations in the progress of the business, on which, in this stage of it, he would not dwell very long. One of these was, the fluctuation to which the land tax on particular estates was liable. By the mode of division pointed out in the Land tax act, the charge on particular districts continued unaltered; but this was not the case within the districts; there alterations would be found to take place. He believed, however, that in most parts of the kingdom the operation of the repartition of the charge on individual estates, was very little. In those parts of the kingdom where the fluctuation was most to be expected, in parts in which new buildings were making, and in towns, he had found the variation to be very inconsiderable. In the metropolis, indeed, it was considerable, which must be the necessary consequence of some places becoming populous, and a great dereliction taking place in others; the necessary consequences of which was, an increase in some instances, and a diminution in others, in the pound rate. There were instances of this fluctuation in the metropolis, in which the numbers never declining, as in Marylebone, the tax was every day lighter. The question then was, what would be the situation of an owner purchasing his land tax? In this case, where the tax had not varied for a great number of years, the probability of the fluctuation was very small; and this was a case therefore which did not call for any provision; but where a change was likely to take place, he thought it most advisable to suffer the proprietor to redeem it at its present rate, and he might then wave the

advantage in the event of an increase in the tax, and submit the loss which he would sustain by an abatement; or he might, if the Committee thought proper, go on receiving the difference between the present and future rates of the receiver-general, in case of an increase, and settling with the parish in the other alternative. But this composition could not certainly apply to cases in which a third person, not paying to the repartition in the district, was concerned. In that case, he proposed, that the purchaser should have the option of receiving an annual equivalent for the reduction, or else a transfer of as much capital stock as should yield one-fifth more interest than the abatement; and as the annual gain to the Public upon the whole purchase was 400,000*l.*, so the proportion which was given to individuals was one-fifth, the same as that sum bore to the whole land tax. It might happen too, that a purchaser might contract not only for the land tax of individual estates, but also for that of a district; and it would then be obvious, that this objection of the fluctuation to arise from the repartition of a district would be done away.

Such, he concluded, was the statement of a plan, certainly not short, but the detail of which was necessarily long. It was entitled to the most serious and candid attention of the House, and to every examination. He should read the resolutions to the House, which he should move to have printed early to-morrow, and that Wednesday be appointed for the discussion: thus the report on the subject might be brought up on Thursday, and gentlemen would have the Easter holidays, in which to form, from communications and letters, a full opinion on this subject.

Mr. Chancellor Pitt then read the resolutions as follow, viz.

RESOLVED,

I. That it is the opinion of this Committee, that the several and respective sums of money charged by virtue of an act of the present session of Parliament, intituled, "An act for granting an aid to His Majesty by a land tax, for the service of the year 1798," on the respective counties and places in Great Britain, in respect of the premises in the said act mentioned, lying within the same counties and places respectively, to be raised, levied, and paid, unto His Majesty, within the space of one year, from the 25th day of March, 1798, shall, from and after the expiration of the said term, continue, and be raised, levied, and paid yearly, to His Majesty, his heirs, and successors, from and after the 25th day of March, in every year, for ever: subject, nevertheless, to the rules, regulations, restrictions, and conditions of redemption, to be prescribed.

II. That it is the opinion of this Committee, that it shall be lawful for Commissioners to be appointed for that purpose, to contract and agree with all and every persons or person, bodies politic and corporate, having or holding any manors, messuages, or tenements, for the redemption of the land tax charged upon their respective manors, messuages, or tenements, according to the assessment and pound rate to be made in pursuance of the said act; and that the consideration to be given for such redemption shall be so much capital stock of public annuities, transferable at the Bank of England, bearing an interest after the rate of three pounds per centum per annum, commonly called the three pounds per centum consolidated annuities, and the three pounds per centum reduced annuities, as will yield an annuity or dividend, exceeding the amount of the land tax so to be redeemed by one-fifth part thereof; such capital stock to be transferred to the Commissioners for the reduction of the national debt within the period of five years, from the 1st day of January 1791, by four instalments in every year, videlicet, on the first day of May, the first day of August, the first day of November, and the first day of February, in each year: the first instalment to be made on such of the said days as shall next ensue after the entering into such contract; but with liberty to any person to stipulate with the said Commissioners for the transfer of the whole of the said capital stock at one time, or within a less period than five years, so that the same be made by even instalments, at equal intervals within the period agreed upon, and by not less than four instalments in each year of the said period.

III. That it is the opinion of this Committee, that all bodies politic, corporate, or collegiate, corporations aggregate or sole, and all guilds, mysteries, fraternities, or brotherhoods, and all trustees or feeoffices in trust for charities or other public purposes, having any estate or interest in any such manors, messuages, or tenements, whatever may be their estate or interest therein other than tenants at rack rent, and all committees of lunatics or idiots, and guardians of infants, and all executors and administrators, and all other trustees whatsoever, may contract with the said Commissioners to be appointed for the said purposes; and that persons in the actual possession, or beneficially entitled to the rents and profits of any manors, messuages, or tenements, (other than tenants at rack rent,) shall be preferred in the purchase of such land tax to persons in remainder, reversion, or expectancy, provided they offer to contract for the redemption of such land tax on or before a day to be specified; but that the persons in remainder, reversion, or expectancy, shall be entitled to redeem such land tax, in preference to any other persons

having no estate or interest therein, according to the priority of such their respective estates or interests, and in the order in which they will be respectively entitled to succeed to the said manors, messuages, or tenements; and that in case of demise at rack rent, the persons beneficially entitled to the rent reserved shall (notwithstanding any covenant) be considered as being in the actual possession of such manors, messuages, or tenements, for the purpose of claiming such benefit of preference, with power to add the amount of the land tax so purchased to the rent reserved, and to use the same powers for the recovery thereof as for the recovery of rent in arrear; and that on the completion of any contract for the redemption of the land tax, by the person having such title to preference, or by any other on his behalf, and payment of the first instalment thereof, the manors, messuages, or tenements, comprized in such contract, shall thenceforth be wholly freed and exonerated, from the land tax charged thereon, and from all farther assessments thereof, unless the person contracting for such land tax shall, at the time of entering into the contract for the same, declare his option to be considered as on the same footing with a third person purchasing the land tax; and that upon every contract to be entered into as aforesaid, upon which the transfer of stock shall be made by instalments, there shall be paid at the time of making the second instalment upon such contract, and so of every subsequent instalment upon such contract, into the hands of the cashier or cashiers of the Governor and Company of the Bank of England (whose receipt shall be a sufficient discharge) to the use of His Majesty, his heirs, or successors, a sum of money, by way of interest, to be computed from the period of the first instalment equal to four-fifth parts of the amount of what would have been the produce up to the time of making such payment of the whole of the stock to be transferred upon such contract, after deducting therefrom the amount of the produce of such part of the stock as shall then have been transferred; and in every such case the persons beneficially entitled to any estate in remainder, reversion, or expectancy, in the manors, messuages, or tenements, whereof such land tax shall have been so contracted for, shall, at any time or times after such estate shall vest in possession, by reason of the determination of the next preceding estate or interest, be entitled, upon an assignment of such contract, upon transferring to such original contractors the like amount of the three per centum Bank annuities, as was transferred by such original contractors as the consideration for the redemption of the land tax, or upon paying to such original contractors (at their option) such a sum as shall be of equal value therewith at the time of such conveyance, and in the same option to be

considered on the footing of a third person, with respect to such land tax as the person or persons first redeeming the same might have.

IV. That it is the opinion of this Committee, that all bodies politic or corporate, and other persons being in the actual possession, or entitled beneficially to the rents and profits of any manors, messuages, or tenements, may sell any part or parts thereof, for the purpose of redeeming or purchasing such land tax, or charge the said manors, messuages, or tenements, with such sum or sums of money as shall be sufficient to redeem or purchase the land tax charged thereon; and for securing the repayment of such sum or sums of money, with interest, may convey, surrender, or demise the same by way of mortgage; or may grant, limit, or appoint, any yearly sum or sums of money, by way of a perpetual rent charge not exceeding the amount of the land tax charged upon the said manors, messuages, or tenements, to be issuing out of and charged upon such manors, messuages, or tenements: and every such sale, conveyance, mortgage, or grant of any rent charge, shall, after the same shall be duly enrolled, be good, valid, and effectual in the law, to all intents, notwithstanding any defect of title in any of the parties thereto; and the respective persons to whom any such sale or mortgage shall be made, or any such rent charge shall be granted, shall respectively hold the manors, messuages, or tenements, or the said rent charges, freed and absolutely discharged from all former titles, charges, and incumbrances whatsoever; and that wherever there shall be any surplus, after paying so much as shall be sufficient for the purchase of three per centum annuities, to be transferred as the consideration for such land tax, the said surplus shall be paid into or placed in the Bank of England, in the name and with the privity of the Accountant-general of the Court of Chancery, to the intent that such surplus money may be invested, as soon as conveniently may be, under the direction, and with the approbation of the said Court, in the purchase of other estates to be conveyed to the like uses, and in the same manner as the same stood settled; and in the mean time, such surplus to be invested in Government or other public securities, in the name of the said Accountant-general; and the dividends and annual produce thereof shall, from time to time, belong to the person who would, for the time being, have been entitled to the rents and profits of the manors, messuages, or tenements purchased.

V. That it is the opinion of this Committee, that if, within a time to be named, no contract shall be entered into with the Commissioners to be appointed for the redemption or purchase of the land tax, or any part or parcel thereof, charged in any parish or place by

any person entitled to the benefit of preference, or by any person substituted in that behalf, the said Commissioners may then put up to sale, either by public auction or otherwise, as the Commissioners for the Treasury for the time being shall direct, the whole or any part or parcel of the said land tax charged in any county, or division of any county, or in any parish or place, or any specific share or shares thereof, or any land tax charged on any particular estate or estates, or any part or parcel thereof, which shall not be redeemed or purchased within the said period, and to contract and agree with any persons for the sale of the same, subject to a proviso for the redemption of such land tax, at the time and in the manner to be provided; and the manors, messuages, or tenements whereon the land tax purchased is charged, shall be subject to a new assessment from year to year by an equal pound rate, according to the value thereof, in common with all other estates in the same parish which shall remain chargeable to the land tax; and the consideration shall be the transfer of stock in the three per cent. annuities, transferrable at the Bank of England as aforesaid, of the like amount as is hereinbefore directed, unto the Commissioners appointed for the reduction of the national debt, to be made within the period of one year from the time of entering into such contract, by four instalments of not less than one-fourth part of the whole amount of the stock to be so transferred as aforesaid, at intervals of three months from each other; the transfer of such stock for the first instalment to be made at the end of three months from the time of entering into such contract, but with liberty to contract and agree with the said Commissioners to be appointed, to transfer the whole of the stock agreed to be transferred as the consideration for such redemption, or purchase at the time prescribed for the transfer of the first instalment thereof, or to transfer such stock in any greater proportions, and in any less number of instalments than are before prescribed, so as that such instalments shall not be made at a greater interval than three months from each other; and that such rate of interest shall be payable as in the case of land tax redeemed by persons having a title to preference, and such persons shall be entitled to demand and receive, for their own use, the full amount of the land tax purchased by them, free of all charges and deductions whatever, at the respective times, and in the respective proportions at which the same shall be payable, but which shall be redeemable by the person or persons respectively entitled to the benefit of preference in respect to their tenure, in the said manors, messuages, or tenements, at the period to be limited for the redemption of the same.

VI. That it is the opinion of this Committee, that the Receiver-

general of each county, riding, or place, where any such land tax shall remain chargeable as aforesaid, after the same shall have been purchased not as a specific charge on any manors, messuages, or tenements, in such parish or place, or his deputy or deputies, shall, before such land tax shall have become due and payable, on the twentieth day of September, for the half year ending the twentieth day of September, and on the sixteenth day of March for the half year ending on the twenty-fifth day of March in every year upon demand, pay, or cause to be paid, to the purchaser or purchasers thereof, or the heirs, executors, administrators, or assigns, of such purchaser or purchasers respectively, the full amount of the land tax so purchased, free of all charges and deductions whatever, without fee or reward, out of any public monies in his hands, in the manner to be provided: and that where any purchase shall be made of any land tax as a specific charge on any manors, messuages, or tenements, or where any person, &c. entitled to preference shall have made his option, to be considered on the footing of a third person purchasing the land tax, and any abatement shall afterwards take place in the sum so charged, the Receiver-general shall, upon the production of the certificate of such abatement, pay the full amount thereof, free of all charges and deductions whatever, and without fee or reward, to such person or persons as aforesaid, in like manner, and out of such monies, and at such times of payment, as is directed, for the payment of the whole of the land tax purchased: and that in default of such payment by the Receiver-general or his deputy, the purchaser, or the heirs, executors, administrators, or assigns of such purchaser, may cause notice of such default to be given to the occupier of the manors, messuages, or tenements on which the land tax so purchased shall be charged; and such occupier shall be obliged to pay the same upon demand, unless he shall have previously paid the same for want of such notice to the collector of the parish; or unless the yearly value of the estate, whereon such land tax shall have been charged (estimating such value by the rack rents and the highest improvements made thereof) shall be reduced so that the estates shall be charged with a higher rate than four shillings in the pound on such value; in which case the occupier shall not be liable to the payment of any greater sum than after the rate of four shillings in the pound on such value; or unless the land tax shall by any abatement thereof be reduced to a sum less than the sum charged on the same manors, messuages, or tenements, at the time of the purchase; in which case, such occupier shall not be liable to the payment of any greater sum than the sum actually charged on such manors, messuages, or tenements, at the time of the

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demand, with the like remedies for the recovery as landlords may by law have for the recovery of rent in arrear: and that in case of any diminution of the sum to be paid to the purchaser of any land tax, by reason of any reduction in the value of the estate charged therewith, the purchaser shall have the option of continuing to receive a sum necessary to complete, in each year, the whole annual amount of the sum originally purchased by him, or to demand of and from the Commissioners for the reduction of the National Debt a transfer of so much capital stock in the three per centum Bank annuities as shall yield an interest exceeding the amount of such abatement by one-fifth part thereof.

VII. That it is the opinion of this Committee, that if the Receiver-general of any county where any land tax shall be purchased, not as a specific charge upon any particular manors, messuages, or tenements, in any parish or place, but a charge upon such parish or place at large, or upon such part thereof as shall continue chargeable, shall neglect to pay to the purchaser of any land tax the full amount of the land tax so purchased, the purchaser may cause notice of such default to be given to the collector of the said land tax, and of his intention to receive the land tax in future from such collector; and on such notice, every such purchaser shall be entitled to receive the amount of such land tax from such collector accordingly: or if such Receiver-general where any land tax shall be purchased as a specific charge on any particular estate or estates, or where any land tax shall be redeemed by the person entitled to preference, who shall have made his option to be considered on the footing of a third person purchasing the land tax, and any abatement shall afterwards take place in the sum so charged, shall neglect to pay to the persons entitled to such land tax the full amount of such abatement, such purchaser may cause the like notice to be given to the collector to entitle such purchaser to the land tax so purchased from such collector in the manner before directed; and that every such collector, on the production of the contract of purchase, shall, from time to time, pay, or cause to be paid, to such purchaser, the full amount of the land tax purchased, free of all charges and deductions whatever, and without fee or reward, out of any monies in the hands of such collector, arising from the produce of the land tax in such parish or place, unless such collector shall, for want of such notice as aforesaid, have paid the whole of the land tax charged in such parish or place to the Receiver-general of the county.

VIII. That it is the opinion of this Committee, that the land tax purchased shall not be subject to redemption until the period when the dividends arising from the purchases of stock made by the

Commissioners for the reduction of such part of the National Debt which existed previous to the commencement of the present war, shall, according to the true intent and meaning of the acts now in force, cease to accumulate, and be considered as redeemed, and in the disposition of Parliament; and that after that period, and at any time during three years then next ensuing, every person being in the possession of or beneficially entitled to any manors, messuages, or tenements, charged with any land tax which shall have been purchased, shall, in the order in which they respectively shall be entitled to the benefit of redeeming their land tax, according to the rate of preference for such redemption, be entitled to treat with the Commissioners to be appointed for the redemption of such land tax, or any part or parcel thereof, in such and the like manner in all respects as he might have done, within the period to be first limited; provided that notice in writing be given to the Receiver general, specifying the amount of the land tax so redeemed, who shall cause notice thereof to be given to the original purchaser, his executors, administrators, or assigns; and all payments to such original purchaser on account of such land tax shall cease and determine from the end of the quarter of the year next ensuing such purchase; and that the Commissioners for the reduction of the National Debt, on application made to them by the original purchaser, his heirs, executors, administrators, or assigns, and on production to the said Commissioners of the original contract or purchase, and of the notice given to such purchaser, his heirs, executors, administrators, or assigns, by the Receiver-general, of the redemption of such land tax, shall either transfer to him so much capital stock in the three per centum annuities as shall have been transferred by such original purchaser, his heirs, executors, administrators, or assigns, as the consideration for the purchase of such land tax, or at his option so much money as the capital stock so transferred was worth at the time of the first purchase, and such contract shall thereupon be determined, and of no effect; and that whenever any land tax purchased shall be afterwards redeemed, the manors, messuages, or tenements, comprised in such contract shall be wholly freed and exonerated from the land tax charged thereon, and from all farther assessments thereof.

IX. That it is the opinion of this Committee, that the non-performance of any contract shall subject the party contracting to a pecuniary penalty, not exceeding part of the purchase money. And that the Court of Exchequer, on the application of the person who shall have incurred such penalty, or any other person who may be prejudiced thereby, by petition, to be preferred in a

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summary way, may enlarge the time for the making good any subsequent instalment or instalments, and grant such relief to the party or parties as to the said Court shall seem meet.

X. That it is the opinion of this Committee, that if any assessment of land tax which shall continue to be charged shall at any time be found to exceed the rate of four shillings in the pound on the annual value of the manors, messuages, or tenements, the same shall be subject to an abatement in the manner in such cases directed by the act of the present session of Parliament.

XI. That it is the opinion of this Committee, that where any manors, messuages, or tenements, which now are rated together, and chargeable with the payment of one gross sum by way of land tax, shall be separated or divided, and come into the possession of different persons prior to the time when such manors, messuages, or tenements, shall be exonerated therefrom; then the Commissioners of land tax acting in or for the division wherein such land tax shall be charged, shall cause such land tax to be apportioned as between such persons respectively, according to the value of their respective estates, and to assess and charge the proportions in which their respective estates shall bear and sustain the same; and in case any one of such persons shall, after such appointment, be compelled to pay the whole of the said land tax, or more than his due proportion thereof, such person shall be reimbursed by the person who under such assessment ought to have paid the same, such sum or sums of money as he or she shall have been compelled to pay over and above his due proportion of such land tax, with the like remedy for the recovery thereof as landlords have for the recovery of rent in arrear.

XII. That it is the opinion of this Committee, that whenever in any parish or place the whole of the land tax charged upon the manors, messuages, or tenements, in such parish or place shall have been redeemed, and all the manors, messuages, or tenements, in such parish or place shall be exonerated from the payment of any sum or sums of money as land tax, all assessments in such parish or place shall cease and determine.

XIII. That it is the opinion of this Committee, that when any capital stock of the three pound per centum Bank annuities shall be transferred to the Commissioners for the reduction of the National Debt, the interest or dividend which would have been payable on such stock, shall, from thenceforth, cease to be issued from the receipt of the Exchequer, or to be charged on the consolidated fund; and the money which would have been applicable to the payment thereof, shall remain and be a part of the growing produce of the consolidated

fund to be applied in such manner as Parliament shall, from time to time, direct.

XIV. That it is the opinion of this Committee, that in all cases where the land tax on any manors, messuages, or tenements, shall have been redeemed by persons entitled to preference, such manors, messuages, or tenements, shall from thenceforth for ever be free and discharged from any tax, other than such as shall be imposed thereon, in proportion to the annual value of the same, in common with all other property of the same description: Provided always, that in estimating the value of such property the annual amount of the land tax so redeemed shall be deducted therefrom, and that in all other respects the value of such property shall be estimated in like manner, and according to the same regulations as shall be applied to property of a like description, the land tax on which shall not have been so redeemed.

XV. That it is the opinion of this Committee, that the several duties imposed on malt, 27 Geo. III., and on sugar by the acts of 27th, 34th, and 37th Geo. III., and on tobacco and snuff, 29th Geo. III. shall continue in force till the fifth day of April, one thousand seven hundred and ninety-nine, and no longer, but shall from thenceforth cease and determine, except as to arrears due or to grow due, unless the same shall be specially continued by Parliament.

Mr. Chancellor Pitt then said, this is the short statement of the heads of the resolutions which I propose to be discussed hereafter; but if any gentleman has any thing to offer now, I should be glad to hear him.

Lord SHEFFIELD said, that the measure now before the House was the most extraordinary, the most rash, and the very worst that ever was proposed to Parliament. It appeared to him to be a more unjust measure than if the last assessment had been quadrupled and offered up for sale. It appeared to him to be an insult to the understandings of men to say, that they may borrow money to buy up the land tax, when it was well known that men could not borrow the money to pay the assessed taxes already imposed. For these reasons, he did not see how he could acquiesce in this measure. But this was not the time for entering at large into the question.

Mr. TIERNEY said, he agreed with the noble Lord who spoke last, that this was not a fit time to enter fully into the discussion of the measure now before the House; and indeed he should not think he acted with decency, if he did not avail himself of the suggestion of the Chancellor of the Exchequer, to take time to consider of this important business. Besides he knew how unfavourable an hour

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for a speech six o'clock was. But he must, however, make a few observations, under whatever disadvantage he might labour. The Chancellor of the Exchequer had so happy a talent at construing silence into approbation of his measures, or rather, of construing silence into unanimity, that it became necessary for him to thwart that artifice, and to take care that when he came hereafter to speak more at large upon the subject, the Minister should not have it in his power to say he was opposing a measure in detail, to which he had assented in the opening. This measure struck him at present as a measure to which he could never assent. He thought it struck at the principles which were the foundation of our security in the possession of property. It was a measure from which the Minister himself, although not a very timid man with regard to questions and schemes of finance, did not expect much pecuniary advantage in any way, except in increasing the price of the funds. It was true, if the plan succeeded to its full extent, the public would benefit 400,000*l.* a year, for the Minister stated it to be so; but the Committee must perceive at once, from the manner in which the right honourable gentleman stated it, that he himself, who was not one of those who were the least sanguine in his expectations upon these subjects, did not expect any such effect from the measure; he did not say that the scheme was very favourable to the landed gentlemen, nor that its operation would be very rapid, for he had stated it as the work of many years to bring it to maturity; nor did it appear that the country gentleman could ever have the full benefit of the plan, whatever that might be, unless he had a sufficient capital to redeem the tax.

With respect to the stockholder, he did on a former occasion lay down a position which he would again maintain to be true, that nothing could so directly tend to endanger the stock as any attempt to give it assistance by schemes of finance of any kind. That the best security the stockholder can have is his bond. Let him be content with the punctual receipt of his dividend, for, to that, with all its inconveniences, he was bound to submit, and in that, with all its advantages, the Legislature was bound to protect him. He could not conceive but that this measure was intended to give to the stockholder improper assistance, but it would not have even that effect. This the Committee would see by looking at what effect was the rumour of this measure, which was on Thursday last: the bill was not yet passed; but there was an opinion entertained out of doors, no matter how erroneous, but there was an opinion entertained by some weak people, that whatever the Chancellor of the Exchequer proposed was precisely the same thing as if it had

passed into an act of Parliament. This he knew to be an erroneous opinion, but many men had already taken this measure up as if it had passed both Houses of Parliament, and had acted accordingly, and therefore it was fair to look at the effect it had upon the stock. Had it improved much the condition of stockholders? He spoke in the presence of many gentlemen who were just come out of the city, and who were very good judges of what was passing in it in money affairs, and he should be glad to hear them state what beneficial effect this measure had had upon the funds. He could go farther, for he would say he believed it would have a contrary effect upon the funds. Some gentlemen might perhaps run away with an idea that this measure was for a redemption of stock, like that of the plan for the reduction of the national debt. He denied that there was the slightest similarity between them. The stock purchased by the Commissioners for the reduction of the national debt was so far a relief to the funds by taking so much away from the market, and that stock was not funded in any other shape so as to be a burden upon the public. This was to withdraw, according to the Minister's calculation, about forty millions of capital out of the funds; but he maintained that even if it did, and that was conceding a great deal too much, it could never be so beneficial to the country, as if it was left to be employed in agricultural pursuits, or applied as the owners pleased in the purchase of stock. When the Commissioners shall have purchased this stock under the provisions of this plan, the stock would not vanish, the substance of the public burden would be still the same. It was only taking eighty millions nominally out of Change Alley for a while, and to enable monied men to enlarge their capital by speculations. It was a mere traffick in a marketable commodity, and had nothing to do with any permanent relief to the funds; and unless there was a mass of superfluous wealth in the country, the landed proprietor could never have any relief by this measure, because without great wealth men could never embark in a plan of this kind, without bringing upon themselves prodigious inconveniences. Conceiving it to be of no advantage to the land owner, and of no advantage to the stockholder; and seeing that the Minister was disappointed in not getting the stocks up, he thought there was no prospect of any public benefit to be derived from this plan. The Chancellor of the Exchequer was, perhaps, about negotiating a loan, and wished to have some advantage in that particular. He had great respect for the talents of the right honourable gentleman, he had great powers for convincing many people, and perhaps in outwitting others; but in a business of this kind, whatever he might conceive of himself, there were in the city a number

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of gentlemen of a different religion from that House, and who were too much for the Minister in money transactions ; and the upshot of the business would be, that he who wanted to deceive others, would himself be duped ; but unfortunately the country gentlemen would be called upon to defray the expence of it. Indeed the right honourable gentleman would gain nothing by this measure but a little temporary popularity with the monied men : and here again he must say, that the connection between His Majesty's Ministers and monied men, of late years, had been too close, and led to measures highly injurious to the interests of the public. He was not able to see any good to the stockholder in this measure, in any point of view. With respect to the land owner, he could say a great deal more, but that he should leave to abler hands.

There was one point more, and that was a point upon the constitutional tendency of this measure. The Minister feeling, and he could not help feeling, that it was a point that must strike the House with alarm, that they must feel a jealousy at finding that the sum of money which had been annually voted towards paying the army and navy was to be made perpetual, said, that he had an answer to that objection which would be satisfactory. He first said that the money to be thus applied had been voted, from year to year, for near a century ; an answer with which he was neither satisfied himself, nor expected the House to be satisfied with it. It would be extraordinary if they were ; because it was taking away the power of that House over a vast sum annually of the public money ; and perhaps he recollected that he had, during the sitting of Parliament, applied a million and a half of the public money without applying to Parliament upon the subject. The right honourable gentleman suggested another answer, which was, that a part of the revenue, now existing, and made perpetual, should be made annual. Now to say the truth, he hoped he had not correctly comprehended the right honourable gentleman in that particular. If he did, to be sure nothing could be more extraordinary than such a statement. It amounted to this, that those taxes, which were made annual for the security of the power of the House of Commons over the King's Ministers, were to be made perpetual ; and that which was made perpetual for the security of the state, was to be made annual ; this was the Minister's dexterous management to answer purposes of his own ; by which the constitutional power of the House of Commons was invaded, and by which the public creditor was deprived of the security which Parliament stood pledged to preserve inviolate. If he was in an error, he should be glad to be corrected, because he did not see that he could alter any thing that the Minister proposed

in that House, and the Minister, he supposed had already given a tone to the measure. It would be great satisfaction, at least to him, to find that the Constitution was safe. The point was of too much magnitude to be passed over, and he should be obliged to the right honourable gentleman if he would have the goodness to explain the matter.

Mr. Chancellor PITT said, that he could not help thinking, from the speech he had just heard, that the honourable gentleman understood neither him nor himself. The honourable gentleman had spoken as if it were a thing perfectly new and unconstitutional to alter a tax, or divert the application of its produce from one purpose to another. But surely, the honourable gentleman's memory must be more treacherous than usual on this occasion—was it really a truth that the House had no power to relieve from, or alter, any duty? Had the honourable gentleman himself never voted, or had he forgotten that he had ever voted for the relief from, or alteration of, a duty? Was it not the fact, that tax-bills were repealed in almost every session? Had the honourable gentleman forgotten that the duty on spirits, amounting on an average to 900,000*l.* a year, had been altered from time to time, as the wisdom of the House thought expedient? If the House looked to the customs, they would find that many of the taxes which were appropriated to the consolidated fund, were in their nature temporary, and voted only from time to time. He called upon the House to recollect what the truth was—Parliament had pledged themselves to make the consolidated fund good, no doubt in such manner and by such ways and means as they should find most adviseable, either by permanent or temporary taxes. In truth, the honourable gentleman seemed to be utterly ignorant of the tendency of the measure; for he had spoken of it as a violent encroachment on the rights of the public creditor, as secured by the consolidated fund; in point of fact, it was intended, and would be found in its operation, to relieve it to an immense amount, by taking a sum of 80,000*l.* out of the market: and this so far from depreciating that fund by making the supply for it annual, would improve it, by making it so far permanent. Thus it appeared the honourable gentleman's conceptions of the case were fundamentally erroneous. But if it even were the case, that his principle was correct, the only difference it could make would be, that it would make a more complicated clause necessary.

The honourable gentleman had said, that one motive for his speaking at this stage of the business, when discussion would be premature and useless, was to prevent his silence from being construed into unanimity. Why the honourable gentleman should be appre-

prehensive of that he was unable to conjecture. He assured the honourable gentleman that he knew him too well to take his silence for concord or unanimity — for he had often found his opposition most obstinate when preceded by a silent acquiescence in the first stages of his measures; so far from having meant to imply that that was the honourable gentleman's habit, he had spoken merely of his conduct on the late measure, now in its passage through the House, for the defence of the country. And he assured the honourable gentleman, he had alluded to it in a way that he thought would have been extremely consolatory to his feelings, as the honourable gentleman had on that occasion taken infinite pains to make a display of his acquiescence, and to proclaim to the world that he had added to the unanimity with which that measure had been adopted. He professed to be at a loss to divine what was the tendency of the honourable gentleman's objections: one half of them the honourable gentleman had contented himself with leaving to other support than his own, having urged only on the proposition that the measure would injure the public creditor, and resigning to more able hands the maintainance of his other proposition, that it would be injurious to the landed gentleman. This task had been undertaken by a noble Lord, of vast ability no doubt, (Lord Sheffield) who had pronounced the measure to be the most extraordinary, the most rash, and the very worst that had ever been brought before Parliament, without having condescended to assign one single reason for that weighty denunciation. Now, how the noble Lord could make up his mind to apply such terms as he had done to a measure which carried in it no compulsion, and which, so far as it related to the landed gentlemen, was perfectly optional, and which created no new burdens, he should have been vastly puzzled to conjecture, were it not that he knew the noble Lord sometimes expressed himself with more ill-humour than he felt at bottom — that he was in the habit of speaking very positively without thinking very deeply, and, in his ardent zeal for the propagation of his own hasty notions, frequently laid down propositions which on cooler reflection he thought proper to retract. Making this allowance for the noble Lord, and convinced of his Lordship's zeal for the public good, he would say nothing farther on the subject, but intreat that his Lordship would do himself the justice to read the resolutions before he again undertook to censure them. He would, therefore, leave the noble Lord, and turn again to the honourable gentleman (Mr. Tierney) whom he did not know whether he should most thank, that one part of his argument contradicted the other, or that a great portion was so completely in favour of the measure, that it might save

him the trouble of answering his objections ; for while he argued that it would go to hurt the public creditors and stockholders, he insisted that it was a proof of that dangerous connection between Ministers and the monied interest, which ought so much to be deprecated, and in fact was no less than a bonus to the monied men of the country ; but how either of these two contradictory propositions were so, he had not had the goodness to explain. Not content with laying down positions thus at variance with each other, the honourable gentleman, had laid to his charge as a fault, that for which he trusted he rather deserved praise. The honourable gentleman had said, that he (Mr. Pitt) had from time to time offered for the adoption of the House, a variety of financial measures, which he had afterwards altered. Now in his mind he had, in doing so, exactly done his duty—for it was in the first place his official duty to urge whatever he thought necessary, and if when it came to be discussed, he was shewn that it was defective or very unpopular, it was certainly his duty to conform to that which he found to be right, and to yield to the public opinion. But this accusation was directly of a piece with the honourable gentleman's conduct in the case of the assessed taxes—for there the honourable gentleman had attacked him for modifying the tax after the bill had been brought in, and had actually called upon the House in the name of his constituents to reject the tax, because all his own objections to it had been done away. Not less extraordinary was the honourable gentleman's argument that the measure could not raise the funds, because the report that it was in agitation had not yet had any effect upon them. He believed the House would agree with him that such an argument was at least premature. When the measure had undergone a little more consideration, it would be time enough for the honourable gentleman, and he would be better able to make such a remark. It would be strange indeed, if the bare announcing of a measure was to produce the same effect, as the accomplishment of it :—had that ever been the case in a single instance ? The announcing of the plan for the reduction of the national debt did not produce any immediate change, but in some time afterwards its effects were so powerful, that the funds rose to par. If, however, the honourable gentleman could contrive to verify, and make good his allegations, that is to say, if on the one hand the measure would operate as a bonus to the monied men, and on the other the country was benefited, and the landed interest accommodated, not only without taking from, but actually adding to the public purse, so far from having cause to fear, he would have to thank the honourable gentleman for his observations ; for the measure would go

abroad with much greater advantage from the honourable gentleman's short speech, than it could possibly derive from the long speech with which he himself had prefaced it.

Mr. TIERNEY, in explanation, denied he had stated, that every measure proposed by the honourable gentleman was adopted: such language would be unparliamentary, and unfit for him to hold. What he stated was, that people out of doors, conceiving, erroneously no doubt, of the purity and independence of Parliament, always annexed success to every measure the right honourable gentleman thought fit to bring forward, and to consider it as passed the moment it was proposed. Such a mode of thinking certainly existed out of doors; but, in stating it, he did not assert or insinuate, that the House would adopt every proposition at the will of the Minister, without using any discretion of its own. With respect to the present measure, he had stated, that it had not produced the effect of raising the funds; the fact warranted the assertion: but he would go farther; for even admitting that such might be ultimately the effect, he would contend, that the benefit would result not to the country, but serve merely to put a good bonus in the pockets of the monied men, and that in whatever brilliant colours the glowing imagination of the right honourable gentleman might paint it, and however sanguine the expectations he might form, it would be found not a benefit to the public but the individual. With regard to the absurdity with which he was charged of confounding a constitutional question with the consolidated fund, and not understanding his own argument, his idea was simply this; he conceived that the national debt was to be met by permanent taxes; that they were constitutionally appropriated to its support; and that any misapplication of them from that purpose would be a breach of faith on the part of Government. Such were his sentiments on the subject; if wrong, he would wish to be corrected. But the right honourable gentleman had asked, were not taxes frequently repealed? Certainly they were; and on that point he was ready to acquit him of all guilt. The repeal of taxes, which might be found oppressive and unproductive, was unconnected with the present measure, which tended to divert the proper application of those that ought to exist. Were there a surplus in the consolidated fund, he admitted the right honourable gentleman might do with it as he pleased, but the consolidated fund was barely sufficient; and, therefore, he would ask him, if he could, under such circumstances, with any decency, appropriate 2,400,000*l.* now permanent, and make it annual? If so, he contended it would amount to a breach of

faith, and that in such point of view the consolidated fund was connected with the Constitution.

Lord SHEFFIELD wished to remind the right honourable gentleman (Mr. Pitt), that though he had not assigned his reasons for disapproving of the proposed measures, he had expressly stated that he declined doing so, because the present occasion was not adapted to a full discussion of the subject. On this account, he thought it would be improper to take up the time of the House needlessly, and had therefore contented himself with merely expressing his opinion, reserving the reasons on which that opinion was founded to a fitter opportunity, namely, when the measure should be regularly discussed. The right honourable gentleman had thought proper, he said, to impute to him a changeable temper of mind, insinuating that though he disapproved of the plan now, he might yet approve of it in the course of its farther discussion. In this he was as little warranted as in his former observation, since uniform experience had shewn, that he never had been induced to change his opinion of that right honourable gentleman's conduct in any particular in which he had ever condemned it.

Mr. ISAAC HAWKINS BROWNE entered into a short defence of the measure, as being founded in wisdom and good policy, and particularly necessary in the just and necessary war in which we were engaged. He confessed that he was much astonished to hear the noble Lord say that it would be injurious to the landholders, and declared that so far from that, he very much doubted whether it would not be too beneficial to them; at all events it could not be injurious to them, since it was left to their own option to redeem it or let it alone. The noble Lord had said that the landholder would not be able to redeem his tax, but that was an objection which went only to the efficacy, not to the expediency of the measure. Of the peculiar duty of the landed gentry to contribute to the exigencies of the State at this period, there could not be a doubt; because not only the war was for the protection of their property, but they had suffered less by it than any other class of people; in fact, they could hardly be said to have suffered at all, for astonishing as it might appear, it was true that rents were now as high as ever. And as to the funds, he would maintain that it was impossible but they must rise when the number of sellers were fewer, and of buyers more, which would be an effect produced by this bill.

Sir B. HAMMET expressed his approbation of the measure, and was convinced that the whole expences of the public services might be raised within the year. He was willing, in order to oppose a

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cruel and ferocious enemy, to submit to an additional and equal land tax. He at present paid 500*l.* a year, and was ready to double that sum, if it should be thought expedient.

Sir W. PULTENEY was willing to agree that it was highly proper that a sufficient delay should intervene between the proposal of the plan now submitted to the House and its ultimate discussion, for it was of a magnitude and importance that called for a minute inquiry into its merits or defects, which inquiry could not be duly gone into without the subject having been fully and maturely examined. But though the present might not be the fittest moment for entering into that discussion, he saw no impropriety in any gentleman's throwing out such objections to the plan, as from the first view of it, might strongly press upon his mind, and this was the line of conduct which he himself was desirous to pursue; for though he would reserve the greater part of what he had to offer on the subject till after he had more strictly scrutinized it, he would in the mean time express what was the impression which the speech of the right honourable gentleman who opened the business had immediately made upon his mind. And, in the first place, he was very far from agreeing with that right honourable gentleman, that the measure now proposed by him would, if carried into execution, be attended with very beneficial effects in relieving the present exigencies of the country, and adding to the resources which it required, in order to carry on with vigour and effect the arduous contest in which we were engaged. In his opinion it would be attended with consequences of a totally contrary nature; nor would he hesitate to declare, that by adopting the plan now proposed to the Committee by the Chancellor of the Exchequer, that right honourable gentleman was going to make a very bad bargain for the country, which far from promoting, would tend to defeat the very objects he had in view. From what he had been able to collect from the speech in which the plan was explained to the Committee, it did not appear to him as if the right honourable gentleman had viewed and taken in all the sides of it—it was a plan indeed which seemed to have much of splendour and magnificence in it, and this magnificence might acquire an additional swell from the powerful eloquence with which the right honourable gentleman was in the habit of unfolding his plans to the House; but however it might appear magnificent in its outline, it would not, on a deeper examination, prove to be very solid. There was a variety of topics, which, on a future occasion, he would touch on and have discussed, but he was now bold to say that the result of the plan was to sell a perpetual 5 per cent. He could not believe that the right honourable gentleman

would have ever thought it reasonable to propose to Parliament to raise money by a perpetual 5 per cent, for surely this mode of raising money differed in nothing from raising money by a 5 per cent. stock; it was even doubtful to him whether stocks would experience any rise by any quantity of stock being redeemed by this measure: stocks were as low during the American war as they were now, yet our capital was not then so great; it might be said, but he would not believe it, that the wealth of the nation had since been doubled; but be that as it may, it was his opinion that the amount of capital did not influence the price of stocks; it was by the greater or less proportion of confidence reposed by the public in the security of Government that the state of stocks was raised or depressed; they had nothing at all to do with the amount of capital; but for the present he had only to repeat that the plan now proposed went to raise money on the very extraordinary terms of a perpetual 5 per cent—it was therefore proper that sufficient time should be given to the House thoroughly to examine the nature and tendency of this new and momentous measure; nor could he approve of the extraordinary precipitancy of the honourable gentleman (Mr. H. Brown), who found every thing right and laudable in the measure, though he had heard its merits discussed and descanted on only by the right honourable gentleman who had just proposed it to the House.

Mr. Chancellor PITT professed himself ready to improve his plan by any hints which might hereafter be thrown out by the worthy Baronet, or any other honourable Member; but at present he could not help expressing some surprize at the measure being found objectionable, as borrowing money by a perpetual 5 per cent. Surely the observation of the worthy Baronet, that this was borrowing money at an higher rate than was ever proposed to Parliament, must appear an observation unworthy the acuteness and financial knowledge usually displayed by the worthy Baronet: for this would be the case only while the stocks were at 50. The remainder of the land tax would bear a different price, in proportion as stocks might afterwards rise. There was no question of a nominal 5 per cent.; nor could it be proved that so heavy a burden had not ever been entailed on the country; for borrowing money at present in the 3 per cents. would be entailing a perpetual 6 per cent. annuity on the nation; as to the quantity of stock not influencing its price, surely this was not consistent with common observation; for the quantity of stock, like that of every other commodity, must, *ceteris paribus*, more or less determine its price.

The Chairman then reported progress, and the Committee was ordered to sit again on Wednesday.

On the motion for the third reading of the bill, more effectually to provide for the security of the realm, &c. &c.

Mr. NICHOLLS said, he had not opposed this bill in its progress through the House, because it had been suggested by His Majesty's Ministers that additional powers were necessary to enable His Majesty to defend his dominions. The Ministers had better means of being informed than he could have of the probability of an invasion. They were also better acquainted with the extent of the existing force which could be employed to resist that invasion. With these sentiments he could not resist the demand of the additional powers about to be granted by this bill; but he desired that it might be understood he concurred to this bill solely on the ground that these additional powers were necessary for our defence—that if the Minister availed himself of this bill to detach a part of our regular army to enforce the system of coercion in Ireland, his concurrence in this bill was procured by deception. He thought that perseverance in the system of coercion in Ireland would prove destructive to this country. History had shewn us that all attempts to coerce freemen, who complain that their rights are violated, have been uniformly ineffectual——

[Mr. Nicholls was here called to order.]

Mr. SPEAKER observed, that in the view the honourable Member was taking of the subject, he thought him perfectly regular, otherwise he would have called him to order.

Mr. NICHOLLS said, he believed he had been perfectly in order. The bill contained a grant of additional powers. If those powers were wanted for one purpose, viz. the defence of the realm, he assented to the grant; if they were wanted for another purpose, viz. the coercion of Ireland, he thought it his duty to resist the demand. The King had lost six millions of subjects in America by the folly of former Ministers, who had endeavoured to coerce the Americans when they complained that their rights were violated——

[Here Mr. Nicholls was called to order by the Speaker.]

Mr. Nicholls proceeded—If the present system of coercion in Ireland was pursued, he feared the King might lose his subjects in that island also. It had been suggested by the Chancellor of the Exchequer, that there were descriptions of men in Ireland who had entered into connexion with France. It was possible that this might be true; but there wanted not examples in history to shew that men might be brought back to their allegiance by conciliatory measures, even after they had committed treasonable acts. Philip the Second had, by conciliatory measures, regained ten provinces of the Spanish Low Countries, after the inhabitants had been in open

rebellion. But no instance could be shewn in history that coercion had ever regained them——[Mr. Nicholls was again called to order.]

Mr. Chancellor PITT observed, that if the honourable gentleman who just sat down was not disorderly, his observations, at least, were superfluous. The purpose which that honourable gentleman was pleased to suppose to have given rise to the present measure, had never been so much as suggested or hinted at, either by those who approved of the measure, or by those who opposed it. Indeed Ireland had never been so much as mentioned; for his part, he would never suffer any gentleman to carry his ignorance so far (and on the present occasion that honourable gentleman confessed his ignorance with respect to the state of Ireland) as to indulge wantonly in the most mischievous misrepresentation, and to represent as struggling for the enjoyment of their legal rights, men who were known to be rebels, conspiring in open treason with our most avowed and inveterate enemy, in order to erect in Ireland a Jacobin Republic; yet, with regard to such men, we were daily called on to employ conciliation; as if it were by tamely surrendering to rebellion that order and tranquillity could be restored, and not by exerting every means of vigour, by which alone that spirit could be crushed and extinguished which went to the annihilation of all the political institutions, in the praise of which the honourable gentleman (Mr. Nicholls) had been so loud. Was that honourable gentleman duly aware, that while he thus spoke of relaxing the just severity of Government against such men as he had described, he was only encouraging the apostles of the Rights of Man, who, after the imitation of France, were now spreading, through every part of Ireland, carnage, bloodshed, and devastation, he would undoubtedly be rather disposed to strengthen the hands of Government, by which alone this daring and outrageous spirit can be suppressed, than to contribute to give it countenance by his speeches, as it had already been but too much countenanced and emboldened by speeches and publications, by meetings and clubs on this side of the water. The system now pursuing in Ireland was, in his conviction, a system of defence that was absolutely necessary for the protection of the well-meaning and loyal part of that country, and for the disappointment and punishment of those whose profligate machinations were every day plotting the destruction of order and of the Constitution. He would therefore again repeat, that he would never permit any Member of that House to make such mischievous misrepresentations, without giving them a direct contradiction, and without marking them with those epithets of disapprobation which they so loudly called for and so

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justly deserved. He could even defy the honourable gentleman to explain what he had advanced.

Mr. NICHOLLS rose to explain.

Mr. Chancellor PITT then brought up a clause, enacting, that all those who should enroll themselves in volunteer corps, should not be called out but in case of actual invasion, or in case of real danger, &c.

This clause was added to the bill, which was then read a third time and passed.

Tuesday, April 3.

Mr. WILBERFORCE set out with declaring, that notwithstanding the abolition of the slave trade had at various periods, so long and so earnestly occupied his mind; notwithstanding he had so often viewed it on all sides and in all its connections, yet on again fixing his eye on the subject more closely, a set of new and forcible emotions burst forth within him, which the object could scarcely have been expected to excite in one who was so familiar with its horrors—emotions of grief and shame, and indignant pity, and disappointed hope. But with all these, he was happy in being able to say, there was no mixture of remorse, and he was resolved that this sensation should still be excluded. It would be matter of lasting satisfaction to his mind to reflect, that on his part no diligence, no labour, no perseverance had been wanting. To Parliament, and not to him, it was to be imputed, that so foul a blot as the slave trade still stained the character of Britain and the annals of our age. He now again brought the subject before them, that if this dreadful evil were to continue, it should still manifestly appear that his best efforts had not been wanting for its termination, but that the House of Commons had failed in discharging the solemn obligation under which it laid itself in 1792, not to suffer this scourge of the human race to exist beyond the 1st of January 1796. As this was the basis on which he rested the vantage ground he never would surrender, he begged that the resolution of the House of the 3d of May 1792, which declared that the slave trade should be abolished from and after the 1st of January 1796, should be read by the Clerk—[it was read at the table accordingly].

Though (Mr. Wilberforce added) he had formerly pointed out the weight which this resolution derived from the peculiar circumstances under which it was passed, yet it was requisite that he should again press these on their attention. As early as 1788 he had

brought the question before the House. A long and laborious investigation of the whole subject followed, which, conducted in part at their bar, and partly in a Committee up stairs, was continued for three sessions of Parliament. Great and repeated discussions afterwards took place, and all the charges he brought against this system of wickedness and cruelty were established to the satisfaction even of his warmest opponents, who condemned it in terms of the most determined hatred and abhorrence. Though he had often laid before the House the dreadful catalogue of crimes to which the slave-trade gave rise, he must again recite a few of the leading enormities. Gentlemen were apt to look only to the West Indies, and to turn their eyes from Africa, the great theatre of its ravages. In Africa, wherever it extended, it dissolved the cement which held society together, and diffused instead, a spirit of fear and distrust, and rapacity, and hostility and revenge. Wars were stirred up between nation and nation, in order that, by the prisoners that might be made, supplies might be furnished for the slave market. Innumerable were the acts of individual depredation. Drunkenness was every where encouraged as the sure parent of crimes and quarrels, which never failed to furnish victims for the slave ships. With the same view condemnations for witchcraft were countenanced, and a barbarous superstition was sanctioned by the concurrence of the traders of this Christian nation. Even the fountain of justice itself was poisoned, and a fresh assortment was supplied to the slave market from false accusations and cruel convictions, in which the Judge who condemned often shared the profits derived from the sale of the criminal. All, in short, had been infected with this cruel contagion. He had before stated, and he would again mention an extraordinary fact, than which none, perhaps, would serve more strikingly to exhibit the dreadful effects of this detested system. We must premise that it was an incontestable truth, established by the history of all nations, that the sea-coast of every country was first civilized, whence light and civilization diffused themselves into the interior. So it was in the antient world upon the coasts of the Mediterranean, and so it always had been, till the slave trade had commenced its operations, and had reversed this established order of things. Two gentlemen in the service of the Sierra Leone Company travelled a great distance into the interior of the country, and there, where the appearance of a white man was unknown, they found a city containing many thousand inhabitants, and, in short, in a state of civilization and improvement, two or three hundred years beyond that which they had left upon the sea coast, where a commercial intercourse had subsisted for as long a period with the most

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cultivated nations of Europe. Thus it was proved to our disgrace and confusion, that the only effect produced by us on the natives of Africa was to darken and barbarise, and corrupt them; and the best wish they could form to themselves was, that they might rather be left to the simplicity of nature, than be cursed with the consequences of our mischievous intrusion.

What wonder was it that, when all these horrid circumstances were plainly developed, the House of Commons should find itself compelled to pass the sentence of abolition he had before referred to? But in fact, it was not only by motives of justice and humanity that the House had been influenced, but even by considerations of policy also. His right honourable friend (Mr. Chancellor Pitt) had established, to the satisfaction of every impartial auditor, that the number of slaves, and the proportion of the sexes actually in the islands, were sufficient to enable them to keep up the number of their slaves without importations from Africa. He had gone into a minuteness and detail of calculations which were thought almost instances of improper condescension in the case of a question which ought to have been tried on higher principles. Some, however, still doubted, and therefore a sort of medium and compromise of the different shades of opinion was adopted by the House; and four years were granted for the purpose of enabling the West Indians to supply themselves, and thus preventing every possible injury which they might otherwise sustain. Now then, in 1798, when so many more slaves had been brought into the islands than it was then in the contemplation of the Legislature to allow, what possible excuse could be alleged for not performing the tardy act of justice he had so long solicited? There was but one argument which he thought could be urged against him with any force, and he would therefore take notice of it in the outset. This was, that the House of Commons had last year adopted a different course of proceeding, having addressed the Crown to send instructions to the several Governors in the West Indies, directing them to propose to their respective Legislatures to devise and adopt such internal regulations as might be likely to favour population, and render African supplies superfluous. But, Mr. Wilberforce remarked, this circumstance, so far from its being a motive with him to postpone his motion, afforded rather an argument in its favour. The address of last year, and the resolution to abolish at a time to be limited, were connected together as parts of one common system. The former without the latter would be of no avail; whereas thus associated, it would be effectual to its purpose.

If any should doubt this, Mr. Wilberforce said he would refer

them to a right honourable gentleman (Mr. Dundas), who had taken the lead in opposing him in 1792. That gentleman shewed that he, at least, did not consider the two plans as inconsistent with each other, having proposed a string of resolutions, of which the first fixed the date of the abolition, and the last proposed an address to the Crown as nearly similar as possible to that which had been adopted last year. But, in truth, it must be manifest to any one at all acquainted with the principles of human nature, or with the peculiar circumstances of our West-Indian settlements, that any laws which might be passed by the Legislatures of the islands, would not of themselves be adequate to the end in view. Granted, that the Legislatures might fix the quantity of food and clothing, which all masters were to allow their slaves, and also might prescribe the degree of labour to be enacted, the punishments to be inflicted, and the instruction to be given. But how could they see to the execution of their own laws? Put the case of a similar law applicable to our servants in this country, and how impossible would it be found to enter into the interior of every family, and with more than inquisitorial power to ascertain the observance or the breach of the rules which should have been laid down for our domestic economy. How much more difficult in the West Indies, where the testimony of negroes not being valid, there would be no means of bringing proof of any violations of the rules prescribed to them. But, in fact, all general rules of the kind here supposed, were in their own nature inherently defective. The quantity of food which they might prescribe, might, in some cases, be greater, in others less than would be necessary, accordingly as the land which the negroes had for growing their own provisions was more or less in quantity, and more or less productive. Again, the medical care, the labour, the instruction, the discipline, and correction, which might be called for on some estates, would not on others: and then all these provisions, so vexatious and invidious in their nature, were to be observed, not merely gratuitously, but it was to be expected that people would submit to them, would lend themselves to the enforcing of them for the purpose of accelerating the period of abolition, an event which they had frankly declared they conceived would be in the highest degree injurious to their interests. Surely no credulity could be sufficient to make any one believe that laws of such a kind, and for such a purpose, and with such a premium on obeying them, could ever be carried into execution. But besides all this, there was a species of *esprit de corps* in the West Indies which naturally rendered the owners very jealous of any interference in their family affairs, and especially in their treatment of their slaves. This made

them resent any prying into their domestic management and arrangements. To this he believed more than to any studied intention to deceive, was to be ascribed the declarations which they had made some years ago, that the slaves were universally as well treated as possible, and that the master's sense of his own interest was a sufficient inducement to him to take the tenderest care of them: whereas now, the Assembly of St. Christopher's themselves declare, that masters usually are apt to be too sparing in their allowances of food and clothing, and not sufficiently awake to their own interest, and to the difference between the spirit with which a slave well fed and well clothed sets about his work, and that in which "a slave hungry and naked" goes to his appointed task.

But one of the most curious specimens of this *esprit de corps* which he had been speaking of, and of its effects in causing objects to be viewed through a false medium, was to be found in the papers transmitted from St. Christopher's, and lately laid before the House, wherein it is confidently affirmed, "that no new laws are wanted for insuring the protection of the slaves, for that the laws had always granted them the same protection against ill-treatment which it afforded to white men." A pretty bold assertion this, when we consider that it is affirmed of a set of beings in a state of slavery. But let us look into the instances referred to by the Colonial Assembly itself in proof of the assertion—the cases we have, transcribed from the original records, in the West-Indian returns contained in the report made to His Majesty by the Privy Council on the slave trade—the two first were cases of mutilation. Two wretches, about the middle of June 1784, as is stated in the indictment, had cut off each the ears, the one of his male, the other of his female slave. A law had passed in 1783 expressly framed to meet this very practice, and the penalty by this law was a forfeiture of 500l. and an imprisonment for six months in the common jail. But so much did the law outrun the general feelings of the community, that the Bench thought they could go no farther than inflict a fine in the one case of 50l., in the other of 100l., and in neither any imprisonment. But the third case was much more singular, both in its nature and its issue. A person of the name of Herbert had committed an act of the most savage and wanton barbarity, and the outrage was rendered still more atrocious from its having been perpetrated against the helplessness of infancy. He had gagged and barbarously lacerated the mouth of an infant slave of his of six years old, and had also beat it in the most cruel manner. The matter was taken up by some gentlemen of benevolence and spirit, and the matter was brought to trial; meanwhile the *esprit de corps*,

which had been lately spoken of, was in full action. It was thought to be monstrous to take cognizance of a master's outrage upon his slave. However, the fact was undeniable, and therefore the Jury gave in a special verdict, guilty, *if immoderate correction of a slave by his master be a crime indictable*. So strange, so novel, so dangerous a doctrine, did it seem, to proceed against a master in a court of law for cruel treatment of his slave! This, observe, in an island in which we are told, "that the courts of justice had always taken cognizance of barbarous treatment of slaves." The Court, after taking time for consideration, delivered its opinion, that it was a crime indictable; but though it really seemed desirous of doing its duty, the stream of popular opinion ran so high that, not too much to run counter to it, the wretch was sentenced only to a fine of forty shillings currency, equal to a little above thirty shillings of our money. But the affair did not end here. Mr. Wilberforce would not detain the House by any particular recital of the remaining proceedings, but to state them briefly: Herbert brought his action, claiming immense damages against the Provost Marshal, (a person holding an office tantamount to our Sheriffs,) for having detained the child in his custody, which was necessary that it might be forthcoming to appear before the Jury, no less than that it might be safe from the resentment of its inhuman tyrant. The Provost Marshal was harrassed with trial after trial, and with difficulty escaped the payment of the damages by a flaw in the legal proceedings. Herbert was considered as a persecuted man, and as such became one of the most popular characters in the island. All this happened, let it be remarked, as late as the year 1786; and above all, let it be noted, these were the instances not selected by himself. Mr. Wilberforce said, he must take some credit to himself for not having invidiously pressed them, for he declared they had all been known to him for many years: they were instances to which the Assembly of St. Christopher's referred, as decisive and satisfactory proofs, "that slaves in that island enjoyed the full protection of the laws."

All that he had been stating, Mr. Wilberforce added, proved abundantly that the Colonial Legislatures of themselves neither could if they were willing, nor would if they could, enforce such regulations as might in the end lead to a termination of the slave trade. But in addition to all this, let it be remembered, that the Colonial Assemblies, and particularly that of Jamaica, had expressly avowed their wish to go on importing slaves until the whole of their waste lands should be brought into cultivation, and not above one-third of their productive land was yet cultivated. It might therefore be

laid down as an undeniable position, that colonial regulations would not be sufficient to produce the effects desired, unless they were backed and enforced by the expectation of abolition. This, in point of fact, had produced, as was acknowledged, very considerable reforms during the last few years. This, rendering it the master's immediate and pressing interest to feed his slaves well, and attend to their good treatment and domestic comfort, and not leaving it to a remote and doubtful feeling of interest, which every gust of passion would more than countervail, would secure the observance of whatever regulations might be prescribed. This principle would accommodate itself to every particular case, and constrain the master to discover what was really required for the welfare of his slaves, and to supply it.

But if the reasons he had just been urging proved, that with a view to the interests of the West Indies themselves it was desirable that an abolition should take place, the same conclusion was still more powerfully enforced by another consideration. It was a topic he would touch lightly, and rather leave it to gentlemen's own minds to pursue the train of ideas he should point out to them. He alluded to the system of emancipation which had been carried into effect in the French West Indies, and the increased and increasing danger of insurrections in our islands. It was acknowledged that the great obstacle to the planters entering upon a system, which by gradually and therefore safely communicating to their slaves civil and social rights, might bring them at last into the full enjoyment of freedom, that continual accession of Barbarians from the coast of Africa were made, to whom this lenient system was inapplicable. The greatest authorities had delivered it as their opinion, that insurrections were chiefly to be apprehended from the newly-imported negroes; and when to these standing causes of alarm was added that of the vicinity of Guadaloupe, in which the new system was now completely and quietly in operation, to say nothing of the state of St. Domingo, what infatuation was it to desire still to go on bringing in fresh multitudes of those very persons from whom the most danger was to be dreaded. He solemnly declared that he *must wash his hands of the blood which might be shed*, by not attending in time to this counsel.

But this was a topic which he was bound to press, as Member for the great county which he had the honour to represent. His constituents, and the rest of the people of England, were to spend their blood and treasure in supporting the West Indians in a system, not only the most wicked and cruel, but the most impolitic also. He had been at the trouble to inquire into the number of the slave

ships captured on their way from Africa to the West Indies, and he found it was every year considerable. The slaves were carried to one of the French islands, and trained and disciplined as soldiers. Of these, and of the emancipated slaves, Victor Hughes had a very large army in Guadaloupe; and to this army we were annually sending recruits through the medium of the slave ships—recruits whose constitutions enabled them to bear the climate without injury; and thus our brave countrymen were to be again called upon to pour forth their blood, and strew the island with their carcases in order to oppose an enemy which we ourselves assisted, and that by the most wicked and cruel means, in recruiting and reinforcing its strength.

Surely it could not be necessary to urge many more arguments, or he would conjure the House to consider the peculiar importance in the present day of attending to the character of Parliament, and not suffer its credit and honour to be tarnished by so foul a stain. They in particular, Mr. Wilberforce added, were bound to attend to this last consideration, who had distinguished themselves by a marked hostility to the wild theories and destructive principles of France. Surely it was peculiarly incumbent on them to prove, that it was not to the real rights of man that they were hostile, but only what were falsely termed such; that it was not that they objected to innovations which religion, and justice, and humanity required, but only to such innovations as were sanctioned by none of these sacred principles. He was grieved to have been deserted by one right honourable gentleman in particular (Mr. Windham) on whom he would earnestly press the necessity of making the discrimination he had just been stating.

But on the whole House he must press most seriously the especial importance of not persisting, at such a season as the present, in countenancing a system of such acknowledged wickedness and atrocity. We were justly shocked when, in a neighbouring country, the Goddess of Reason was placed on the altar of God, and the infatuated people bowed the knee to the object of their idolatry; but was it less in us of practical atheism, in such circumstances of difficulty and danger as those in which this country was now placed, to insult the forbearance of Heaven, and continue to provoke the anger of the Supreme Being, instead of conciliating his favour by persevering in practices the most opposite to his laws? We worshipped the God Mammon, if not the Goddess of Reason; and if we did not actually bow the knee to our idol, we paid to it the more solid homage of our active services; sacrificing also our character, our consciences, and whatever we ought to venerate and hold in estimation—Let not gentlemen think he meant that the displea-

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sure of the Supreme Being must be manifested in earthquakes, or in tempests, or some sudden effects of the divine interference. There was an established course of nature, a connection of causes and effects, which was established by Providence, by which its purposes were commonly brought about. Vice was productive of misery; imprudence of misfortune. Let not any think that they could reverse this course, or violate the order of the moral world. He had discharged his duty in bringing this great question once more before them: he urged them most solemnly not to lose the opportunity of doing a tardy act of justice to the wretched inhabitants of Africa, with whose happiness they had so long been trifling, and to fix the period when a termination should be put to a system which every law and every principle, divine and human, equally rejected and condemned.

Mr. Wilberforce then moved,

“ That leave be given to bring in a bill to abolish the slave trade at a period to be specified—and

“ That the House do now resolve into a Committee to consider of the same.”

Mr. Chancellor PITT seconded the motion.

Mr. BRYAN EDWARDS spoke as follows:—Before I proceed to reply to the arguments adduced in support of the motion before you, I beg that the clerk may read the address of this House to His Majesty of the 6th of last April, which the honourable gentleman alluded to, but declined reading—(*Clerk reads*)—I have called your attention to this address, Sir, because it demonstrates, beyond the possibility of contradiction, that the measures recommended thereby to the Colonial Assemblies, were not merely measures of subordinate regulation in the system of existing slavery, as the honourable gentleman maintains, but such also as, if adopted, will certainly effect (gradually and progressively I admit) the utter extinction of the slave trade itself.

Sir, the gentlemen who supported that address urged the necessity of that mode of proceeding on two grounds:

First, because the concurrence and co-operation of the Colonial Assemblies were considered as absolutely and indispensably necessary to the attainment of the object in view. For myself, speaking from personal experience, and local knowledge, I declared that the abolition of the slave trade by the Legislature of this kingdom alone, without the concurrence, and against the consent, of the Colonial Assemblies, was absolutely impracticable. I thought so then, and I think so still.

The second ground was this: We were of opinion that the Colonial Assemblies, if properly treated by this country, would willingly adopt such measures as should gradually restrict, and ultimately produce a total cessation of, the trade. We did not indeed suppose that they would instantly and absolutely shut their ports against the farther introduction of African negroes: no, Sir; we knew that they would first duly consider the many weighty and complicated interests that are involved in the question (for example, those of tenants for life, lessees, mortgagees in possession, trustees, and others) and make provision accordingly;—but their proceedings, as we hoped and believed, though slow and temperate in their operation, would, on that very account, be more secure and efficacious in the end.

As a friend, therefore, to the measure which the honourable gentleman has himself so long attempted to enforce, wishing most sincerely that the slave trade was suppressed, but differing from him in the mode of effecting its suppression, I supported the motion for the address, and a majority of this House concurred in opinion that an application to the Colonial Assemblies, under the sanction and authority of the Crown, was the only proper mode of proceeding, because it was the only mode that could prove effectual.

Such, Sir, having been the sentiments and resolution of this House, and His Majesty having graciously assented to the measure, it naturally occurred to me, when I heard the honourable gentleman give notice of his intention to bring the slave trade again under the consideration of Parliament, that very unpleasant accounts had been received from the West Indies. I was afraid that the Colonial Assemblies had rejected the interference of this House, and refused, in a very unbecoming and undutiful manner, to pay proper regard to His Majesty's gracious recommendation. I supposed that the honourable gentleman therefore thought himself called upon, in support of his own honour and dignity, to attempt to do that for the Colonies, which they refused to do for themselves.

Now, Sir, what is the fact? The House has had laid before them the correspondence which passed between the Secretary of State and the Governors of the several West-India Islands, containing the resolutions of the several Assemblies of St. Vincent, Grenada, Antigua, St. Christophers, and Tobago, on this occasion; and I put it to the honourable gentleman's candour, whether, in the short time they have had for deliberation, those Assemblies have not done every thing that was promised on their behalf, or that this House had a right to expect from them? I beg leave, Sir, to read the answer of

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the Assembly of St. Vincent in their own words: "The slave laws of this Colony (say they) are now under consideration, and we shall most readily adopt every measure that can be suggested which appears calculated to obviate the causes (if any exist) that have hitherto impeded the natural increase of the negroes already in the island; and we assure your Excellency, we shall be happy indeed, if we can devise such means and regulations that the slave trade may be gradually diminished, and in time rendered totally unnecessary."

The same, or nearly the same, is the language of all the other islands, except Barbadoes and Jamaica. In the former the subject was under consideration, and with regard to Jamaica, no official accounts have been received from thence, since the Assembly met. I have, however, in my hands the Royal Gazette of that island, of the 14th of last November, wherein it is asserted that a bill was then before the House for restricting the future importations of African negroes, by a heavy tax on all such as should exceed a certain age. This measure must be considered as the first step towards a gradual abolition.

Sir, after this fair representation of the conduct of the Colonial Assemblies, is it not surprizing that the honourable gentleman should, in a manner the most offensive to their feelings and prejudices, still persist in bringing forward a motion for an abrupt prohibition of the trade by the Parliament of this country? What must the planters infer from such a procedure, but this, either that the honourable gentleman is determined that, unless the measure of abolition is carried into effect by himself only, and upon his own terms, it shall not be carried at all; or that he has some other object in view, which he does not think proper, in the present stage of the business, openly to avow.

That object, Sir, (as the planters suspect) is nothing less than to abolish, not only the slave trade, but the system of servitude which is established in the West Indies in consequence of it. The honourable gentleman thinks, perhaps, that the planters have had the staff long enough in their own hands, and he now proposes by one compendious stroke, to make them change situations with their own negroes. The negroes are to be emancipated, and the planters reduced to slavery.

Sir, in the torrent of revolutionary ideas that overwhelm half the earth at this juncture, and every where loosen the foundations of society, I am not surprized that this wild project should be thought of; and in truth we all know that the French democracy, under the

reforming and humane administration of Brissot and Robespierre, have adopted and attempted to carry it into execution. I confess, however, that I should not have suspected the honourable gentleman was any great admirer of French politics or French principles. Perhaps he considers their proceedings in emancipating the slaves, as an exception to their general conduct. If so, I can satisfy him that he is grossly mistaken; and that the only plea which can be offered for their proceedings in this case, as in most others, is that of downright insanity.

For what else, Sir, but insanity could think a race of ignorant savages, fit for the complicated relations of civil society, without some sort of previous instruction? Accordingly most of the French negroes that availed themselves of the offer of freedom in the South part of St. Domingo, immediately fled to the mountains, where they will form hordes of Charibes; and from thence pour down upon the white settlers. In Guadaloupe, where they have no such places of retreat, the negroes were compelled to enlist as soldiers; but not finding this sample of French freedom to their taste, they have generally requested that the antient system may be restored. In some cases this has been done. In others, the poor wretches, not making good soldiers, have suffered military execution, and been shot to death by scores, as an example to the rest.

Sir, I am aware that the honourable gentleman has repeatedly signified that his scheme of abolition has nothing to do with the actual condition of the negroes at present in the British West Indies. He has declared that his plan is merely to stop the farther influx of slaves from Africa, conceiving that, by this measure, the planters will be induced to husband their present stock, and by promoting their natural increase, render farther importations unnecessary. That such are his ostensible motives I do admit; but of this I am certain, that if the principle of his proposed abolition bill be the same as that of the bill which he brought into this House two years ago, it will go much farther than he pretends; or, perhaps, is aware of. Sir, the preamble of that bill states in express words the slave trade "to be contrary to justice and humanity." Now, Sir, if disregarding all considerations of expediency, we adopt this, and this only, *as the principle of abolition*, I do maintain, that it applies as forcibly to existing slavery, as to the slave trade itself; for if the negroes now in the plantations were originally reduced by inhumanity and violence to their present condition, it is surely equally inhuman and unjust that they should be compelled to continue in that condition a moment longer.

I know not, Sir, in what manner the honourable gentleman can extricate himself from this dilemma, unless he admits that he has hitherto been grossly deceived as to the condition and treatment of the negroes in the British West Indies, and that no change in their situation is necessary. I blush for the honourable gentleman more than for the objects of his defamation, when I hear him quote two or three solitary instances of improper treatment of the negroes in a single island, and dwell on them as a just representation of the general behaviour of the planters throughout all the West Indies. But, Sir, the cases themselves prove nothing. The trial of Jordan, if I mistake not, happened before the St. Christopher's act of Assembly took place. How then can the honourable gentleman blame the Judges for not enforcing a law which was not in existence at the time the offence was committed? Be this, however as it may, it is certain that every court of criminal jurisdiction in the King's dominions, must necessarily possess authority to mitigate punishment, whenever favourable circumstances shall induce them to exercise it; and the fair conclusion is, that such circumstances did occur in all the cases quoted by the honourable gentleman. In the last of those cases (that of Herbert) the object of the man's cruelty was his own mulatto child, and the man was universally believed to be insane. Similar paroxysms of madness and ungoverned violence and passion happen in every country under the sun. They are among the frailties and infirmities of our common nature. Even in this happy land of meekness, civilization and christianity, there are found wretches whom no laws, nor dread of punishment, can restrain from committing the most horrid acts of revenge and cruelty. Some years ago a woman named Brownrig and her daughter were convicted of murdering an apprentice child in London with circumstances of most dreadful barbarity. God forbid, that the character of the whole nation should be estimated from instances like these!

With regard, Sir, to the mode in which the slave trade is conducted in Africa, and the effect which it produces on the natives there, I certainly did think that this constituted the strong part of the case, in the plea for immediate abolition. I did, for a long time, concur with the honourable gentleman in opinion, that the African nations were involved in perpetual wars by the instigation of this traffic; and I made but little account of the objection that their chieftains would put their prisoners to death, provided they had no opportuni-

ties of selling them to the Europeans; because I considered that there would be no wars, when there was no trade: but, Sir, the veil which has long concealed the interior of Africa from our view is now removed. To the great advances in geographical knowledge which so honourably distinguished the present reign, must be added the discoveries which have been recently made in that immense continent, under the sanction of the African association. A missionary sent by them three years ago to explore the interior country by way of the Gambia, is just returned from thence, after having penetrated fifteen hundred miles towards the East, and visited nations and kingdoms unknown even by name to the Geographers of Europe. With this enterprizing traveller (Mr. Mungo Park) I have had much conversation; and the minutes of his journey are now in my possession. He gives an account of the natives very different from that of the honourable gentleman. He found the whole body of the people in all parts of Africa in the condition of absolute slavery, and the country itself every where divided into petty states, which are perpetually engaged in wars with each other. That many of these wars arise from causes to which the slave trade can no way contribute, Mr. Park asserts of his own knowledge. In proof of this, he relates an instance which came under his own observation. Soon after he had passed through a kingdom called *Kasson*, the king of that country died; and the succession being disputed by his two sons, the youngest prevailed, and drove his elder brother from the country. He fled to a territory called *Kaarta*, where Mr. Park then was; and being pursued thither, the Kaartans took up arms. In this contest several towns were destroyed, and a vast number of prisoners taken on both sides; and now, Sir, we shall discover what effect the slave trade produced. The king of Kaarta made it a constant practice to put all his male captives to death. He caused them to be brought before him, and had their throats cut in his presence. On the other hand, the king of Kasson having received information of the French traders on the Senegal river, spared the lives of the captives made on his part, and sent them thither for sale. On this occasion, at least, the slave trade promoted the cause of humanity; for it can hardly be doubted that the king of Kasson's prisoners would have shared the same fate as the others, if avarice had not prevailed over revenge in the mind of their savage king. I may be told, perhaps, by gentlemen who make no distinction between civilized and savage life, first, that the king of Kasson had no right by

the laws of nature to sell his prisoners; and secondly, that the purchasers had no right to reduce men to slavery, for having redeemed them from death. Sir, I am not now disputing about abstract propositions; I am stating an instance of practical and positive good resulting from the slave trade. The prisoners of which I am speaking were in the condition of absolute slavery in their own country, before they were led to war; and if the question had afterwards been put to them, whether they would consent to go to the West Indies, in a milder servitude than that to which they had been accustomed, or have their throats cut in their own country, I believe they would not have hesitated in giving answer.

It is needless, Mr. Speaker, to pursue this argument any farther; for I have no intention to fatigue the House by repeating what has been discussed a thousand times both in Parliament and from the press. One observation, however, has fallen from the honourable gentleman this night, and it was repeatedly urged by the right honourable gentleman opposite (Mr. Pitt) on former occasions, to which an answer is necessary. It is said "that the negroes already in our plantations are in number abundantly sufficient to keep up the present cultivation, and it is therefore concluded, that if the planters were (as they ought to be) satisfied with their actual possessions, and would relinquish the fond ambition of settling new estates, no farther importations from Africa would be wanted; the present annual decrease in their slaves being wholly owing to their own misconduct." Sir, without observing how awkwardly this doctrine comes from the Minister, at the very moment that he is exhausting the lives and treasures of the nation in the acquisition of new territories in the same part of the world, I shall content myself by confidently *denying the fact*. No man who has a local knowledge of the West Indies would maintain it for a moment. I will not, indeed, affirm that an estate cannot be found, here and there, in every one of the sugar islands, on which the negroes are kept up by natural increase; some plantations are certainly in more favourable circumstances than others; but speaking of all the islands collectively, and Jamaica particularly, I maintain that it is utterly impossible the present existing black population can be supported without fresh recruits from Africa. Sir, the importations into Jamaica for the last twenty years have been five males to three females. With such disproportion in the sexes, added to the practice of polygamy, common to all the African nations, it is most absurd and preposterous to impute blame to the planters for

the present annual decrease. It is impossible, in the nature of things, that a decrease, on the whole, should not happen under such circumstances. The best and only way to remedy the evil, is to admit a limited importation, and by a judicious system of taxation, correct the disproportion in the sexes in future, diminishing the importations by degrees. The trade in such case will terminate of itself in a few years, and the planters will provide accordingly. In the mean while, exertions should be made to reform the manners of the present race of negroes, and improve the minds of the rising generation. By a system of this kind, they will progressively be weaned from their present licentious habits of life, and be taught to discard many barbarous superstitions unfriendly to population. All this may certainly be done; and I rejoice to say, that many of the Colonial Assemblies (whose province it is) are now devising regulations for this purpose. This, Sir, is to do real and substantial good, both towards the planters and the negroes. Every thing else is impracticable mockery.

Supposing, however, for a moment, that it were really possible to maintain the present stock of negroes without farther importations, and that the present cultivation in the several islands could be kept stationary, as the right honourable gentleman (Mr. Pitt) contends, I would then ask the right honourable gentleman what is to be done with the present uncultivated territory in St. Vincent and Jamaica? Are the Charibbe lands to continue in their present deserted and neglected state, that new hordes of savage enemies may find shelter there? Are fresh armies of Maroons to be raised up in the wildernesses of Jamaica? These are serious questions, Sir, which the right honourable gentleman would do well to consider before he prescribes limits to cultivation in those islands, by withholding all farther grants of land, as I am told is intended.

Sir, I have only one observation more with which to trouble the House, and it relates to the juncture in which the present motion is revived and brought forward. The time, Sir, in which we live will constitute an awful period in the history of the world; for a spirit of subversion is gone forth, which sets at nought the wisdom of our ancestors and the lessons of experience. Those ranks and gradations which constitute the strength and the ornament of society are every where broken down; and the lowest, the basest and most ignorant of mankind, are raised to a level with the greatest, the most virtuous, and the most enlightened. In such a conjuncture, the honourable gentleman comes forward, and proposes measures

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which in their consequences will raise the standard of rebellion in the West-India Islands. He tells the poor innocent negroes, that they were unjustly and inhumanly brought into their present condition, and of course that they have nothing to do but to murder their masters, and plant the tree of liberty on their graves. Sir, it is a tree whose roots are steeped in blood, and whose branches drop poison. The planters, I admit, are an insignificant body, and may easily be crushed; but I will tell the honourable gentleman, that if he proceeds he will raise a consuming fire, which will not be extinguished until both classes are exterminated. That there are fanatics in this kingdom (I do not say in this House) on whom these considerations will have no effect, I do believe; but I think better of the honourable gentleman, and trust, that when he finds his motion rejected, he will not again press it on the House. In that hope I shall give it my decided negative.

Mr. WILBERFORCE rose to explain. He said the honourable gentleman (Mr. Edwards) had insisted that the cases of cruelty which he had adduced had not taken place after the act had passed, but before the passing of it, and at a period when without any such act being in force, cruelties of that nature had been punished. To this, however, he could confidently reply, that what he had advanced was stubborn matter of fact; in proof of which he read the records of the Court and the words of the act itself. From these records it appeared that the act for preventing and punishing the mutilating the limbs, &c. of negro slaves, had passed on December 18, 1783, and that the instances of cruelty which he had exemplified, had been committed during the month of June 1784, posterior to the passing of the said act. The other instance, that of a master cutting the mouth of a child, from ear to ear, was equally easy to be substantiated. With respect to this instance, the honourable gentleman had set up a plea, that the person who committed it, was known to be labouring under mental derangement at the time it was perpetrated. Of this, however, there appeared no proof: no allegation of insanity had ever been brought against him, or pleaded in his favour. Even the verdict of the Jury who sat on his trial, proved that no such plea was ever set up in his defence; for if the Jury had considered him as insane, they would not have brought him in guilty at all, as in fact they had done, but they would unquestionably have acquitted him; for every one knew, that insanity, if admitted at all, was a sufficient ground for acquittal.

Mr. BRYAN EDWARDS admitted that he had made a mistake as to the precise date of the act: but as the papers which he spoke from were in the hands of every gentleman, it was not very probable that he deliberately intended to impose upon the House. As to the state of mental alienation with which he said the master of the child had been afflicted, it was notorious to all the country, and to the Judges and Jury who sat on his trial, though no allegation of insanity had been specifically brought against him.

Mr. CANNING said, that if there ever hung any doubt or hesitation upon his mind with regard to the propriety of the vote which he should give on the present question, that doubt, or that hesitation was now completely done away, and his opinion on the subject was now fully confirmed by the speech he had heard, (that of Mr. B. Edwards.) Indeed as far as he had turned his attention to the nature of the slave trade, he had uniformly been convinced of the beneficial effects that must result from its abolition. The same sentiments which prevailed on this subject in his breast, must likewise, he believed, sway the feelings of every youthful mind whose sensibility remained unblunted; but were he to look for the real sentiments of those who countenanced this trade in the speeches they delivered in its support, he must, however reluctantly, regard them as the effusions of a heart very differently organized. This observation, it was not his intention to apply to the honourable gentleman. The sentiments which he reprobated, had been expressed in this House before that honourable gentleman had a seat in it; and of his humanity he could not be suspected to speak disadvantageously, as there appeared in his various writings, which did equal honour to his head and heart, frequent and forcible sentiments of the most refined humanity. In his speech however, of this night, it was with sorrow he perceived that this sentiment was far from being predominant. In this speech the honourable gentleman had laid down two propositions which he (Mr. Canning) was very anxious should be minutely attended to, and clearly understood by the House; for if there were those who entertained any doubt respecting the propriety of an immediate abolition of the slave trade; such would do well to consider whether by acceding to these propositions, they were not going to vote nothing short of a complete perpetuity of that trade. And indeed, what was the drift of these propositions? Did they not hold out to us, that as long as there was a market for slaves, there would be found buyers; that as long as Africa would furnish negroes, there would not be wanting other countries to purchase them. Not only has the honourable gentleman explained how this was the

gentleman in an unfair light; he wished to show that all the force of which they were susceptible, because by his

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case; but he has, moreover, explained, and insisted why it must be the case. This he explained and enforced by papers which appear to be almost exclusively in his own possession, and from which he drew a very pathetic picture of the interior of Africa; which, though it bore no little appearance of being overcharged, could not, however, fail of being powerfully affecting. He there holds out to our indignation, the wanton cruelty of some African Prince, who, after the gaining of a battle, deliberately, and in cold blood, issued an order for cutting the throats of all the captives. This specimen of the cruelties to which the miserable Africans were exposed, was seemingly, in the opinion of the honourable gentleman, some apology for the continuance of the slave trade; and, under that persuasion, he, with an air of impressive and emphatic triumph, put this question to the House, whether, placing themselves in the condition of that unfortunate people, they would not prefer being sent to the West Indies, to having their throats thus barbarously cut at home? However forcible the honourable gentleman might think this appeal to the feelings of the House, the species of argument it held out, he must, at least, confess to be rather general.

And for my part, (continued Mr. Canning) were the question put home to me—whether I would finish my being in my native land, or be sent in slavery to the West Indies, where I might, at the cruel caprice of a tyrant master, be ignominiously maimed and miserably mangled; where my ears might be cropped, and my limbs mutilated: so that this merciless master, for his inhuman sport, should pay a fine of 500*l*. Much rather, I say, would I perish at home, and that in the shocking manner so strongly described by the honourable gentleman, than yield up my liberty, and expose my person to such cruel and outrageous indignities.

Neither could he easily perceive the force of the argument which this picture was introduced to illustrate; for did the honourable gentleman intend to assert, that when the number of the sexes was equalized among the negroes in the West Indies, that the King of Kaffon would cease to indulge in this atrocious operation? And did not this mode of reasoning go equally to prove that what was now well would be always well, and that this argument might be brought in justification of the slave trade, both now and after the period alluded to? This was in his mind, an attempt to justify the continuance of this abominable traffic, even after its supposed necessity should cease to exist. Nothing could be more foreign to his inclination than any desire to place the arguments of the honourable gentleman in an unfair light; he wished, on the contrary, to give them all the force of which they were susceptible; because, by his

endeavour, if successful, to do away that apparent force, it would lessen the horror he must feel at the consequences should the motion of his honourable friend be unfortunately lost. But next to the argument, that there was greater cruelty in leaving the Africans at home, than in sending them to the West Indies, the honourable gentleman proceeded to urge another, namely, the necessity of continuing the slave trade as long as there remained uncultivated lands in our West-India Islands, and the impropriety of so much as discussing the question of its abolition, until this object had been accomplished. He could not pretend to strengthen what he had to observe, by speaking from any local knowledge; but he had learnt from the most undoubted authority that a third of the lands in the islands still remain uncultivated. He must entreat the House to pause, and seriously to consider if it has taken such a length of time to cultivate the portion of land which is now brought to that state; how much time must still remain to elapse before the remainder be duly cultivated. This may make no impression on the minds of those who look to the blessings which Africa is to derive from the continuance of the slave trade, &c.—but he who is disposed to vote for its immediate abolition, from a conviction of the iniquities that attend it, would do well to see how he can quiet his conscience if he forbears to concur in the propriety of abolishing it, until all the remaining uncultivated land be brought to a state of perfect cultivation. He may as well consent to its not being abolished at all, and allow the impropriety of ever bringing such a question under discussion.

But gentlemen, who would view the subject in the light in which he saw it, could not hesitate for a moment about the vote they should give, especially if they duly attended to the manner in which it was argued by the Coryphæus of the West Indies; for it was deliberately pronounced by him, that the slave trade must be continued as long as there remained any land in our islands uncultivated, or as long as it proved a blessing to the subjects of the King of Kaffon. On this he would only observe, that those who did not distinctly disclaim those two grounds for supporting the farther continuance of this trade, could never persuade him that they had ever been sincere in their wishes for its abolition. This was the only observation with which he would now trouble the House.

Mr. HENRY THORNTON said, that he rose chiefly to answer that part of the speech of the honourable gentleman opposite to him (Mr. Edwards) which respected the manner of procuring slaves in Africa. And first, as to Mr. Parke, Mr. Thornton allowed that he was a gentleman who appeared to de-

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serve all the credit for veracity, which was claimed for him. It might be observed, however, that Mr. Parke, in penetrating into Africa, had gone first, for many hundred miles, by water, up the river Gambia; and therefore, had not, perhaps, much opportunity of making inquiries, near the coast, concerning the nature of the slave trade. The persons on the river to whom he had been introduced, and who would be his chief sources of information, were themselves slave traders; and, as to his intelligence respecting the remote regions in the interior, Mr. Thornton said, that as the honourable gentleman opposite to him had declared that the natives there had never heard of the slave trade, the information respecting the manner of procuring slaves was of little moment one way or the other. Certain it was, however, that nothing stated by Mr. Parke could disprove the positive evidence adduced from other quarters.

Mr. Thornton then said, that while he paid all due respect to the testimony of Mr. Parke, he must beg leave to claim a like degree of credit for the person whose information he was about to state (Mr. Macaulay), the present Governor of Sierra Leone: that gentleman had been raised to this situation, on account of the great accuracy which he had shown, in conjunction with other good qualities, and the general respectability of his character.

Mr. Thornton then read the following passages from Governor Macaulay's journal, respecting the manner of procuring slaves in the Mandingo country, into a part of which Mr. Parke had travelled, and where the honourable gentleman (Mr. Edwards) had seemed to assume that there were no enormities:—"Two chiefs, from the nearest towns to Freetown, dined with me to-day: they both allowed the frequency of kidnapping among the Suscees and Mandingoes: one of them had been an eye-witness of it." And again, "The mistress of a large town in the Mandingo country has been in the settlement two or three days. We talked much about the slave trade. She said she disliked it; for it kept her in constant terror, since she never knew, when she lay down at night, whether she might not be assassinated before the morning."

"The wars (she said) do not happen when there is no demand for slaves."—On another day, Mr. Macaulay writes, "In the Mandingo and Susce countries, kidnapping is very frequent. Nor is this done by strangers alone. It often happens that children are kidnapped by people of a neighbouring, or even of the same village."

"A person, who has resided several years in the Mandingo country, told me, that mothers, in that part, never fail to collect their children together, with great care, as the night comes on, and

either shut them up, or endeavour to keep them within their eye until the morning."—"It is stipulated in those parts, between the slave traders and kidnappers, that none of the natives around shall be admitted to a sight of the slaves, who are usually conveyed away by the craft in the night, the barter of them having been made in the night time also. I have conversed with many natives, as well as traders, on this subject, and they have, every one of them, confirmed the above account."

Mr. Thornton added, that, being unwilling to take up the time of the House, he would not go into the detail of evidence, respecting other parts, which he could give from the same valuable manuscript, the journal of Mr. Macaulay. He then observed, that Mr. Watt, formerly chief manager on the estate of Mr. Rose in Dominica, who had gone out to Africa in the Sierra Leone Company's service, carrying with him many West-Indian prejudices, had been converted, by the scenes he had witnessed, to the opinion, that slaves were unjustly procured on the coast; while the honourable gentleman (Mr. Edwards), who once had fully allowed the truth of his honourable friend (Mr. Wilberforce's) statement of the manner of procuring slaves, seemed now, in some measure, to have adopted a contrary opinion. Mr. Thornton expressed an earnest wish that the attention of the House could be fixed on this part of the subject; for on it, in his opinion, the whole question ought to turn. If, in the first instance, the slaves were obtained by means which it was impossible to justify, the trade, on this ground alone, ought undoubtedly to be abolished. The gentlemen in the West Indies, however, overlooked this part of the business. The Assembly of Jamaica, in their reports printed among the evidence taken before the Privy Council, scarcely adverted to this grand argument for the abolition. Scarcely did they appear to know that the British Parliament reckoned the unjust and cruel manner of procuring the slaves among the circumstances which mainly influenced their former vote. The Assembly spoke of the intolerable hardships of the middle passage, of the consequent mortality of the slaves on board and in the West Indies, with the evils incident to the slave system in those islands; but said little or nothing of the original iniquities practised in getting possession of the negroes on the coast of Africa.

Mr. Thornton next proceeded to describe the four sources which supplied the slave market—wars, crimes, debts, and kidnapping. Abundant evidence had been furnished at Sierra Leone, that wars were both promoted and prolonged by this traffic. The prisoners taken in every war furnished, when sold, the funds for prosecuting

it. And the war itself, even when other causes were pretended, was often undertaken purely for the sake of making slaves. In the Teembo country, into which Mr. Watt and other servants of the Company had penetrated, it was acknowledged by a native chief, that though the Mahometan religion was the pretence for war, want of slaves to sell was the true motive. There also, the prisoners taken, when too old for the market, were actually put to death. The honourable gentleman (Mr. Edwards) had said, that the abolition of the slave trade would cause many Africans to be murdered, since there would be no sale for the prisoners of war: but, on the contrary, it appeared that, in that country, the slave trade not only produced the war itself, but was chargeable also with the deaths of all the unsaleable part of the prisoners taken. The tables, therefore, were compleatly turned on the honourable gentleman, and the argument for saving lives operated the contrary way. The servants of the Sierra Leone Company had taken pains to learn, as generally as possible, what would be done with the unmarketable slaves, in case the trade should be abolished; and, as far as their information went, there was no danger of their being put to death. Many suspensions of the slave trade had been occasioned by European wars and other causes, and then no slaves had been put to death. In some cases it had been expressly stated, that the slaves on hand at the time of such suspensions had been set to work. Mr. Thornton said, he by no means supposed the slave trade to be the only source of war in Africa. Undoubtedly the same general causes of war operated in Africa as elsewhere—even more causes than in many other countries (exclusive of the slave wars) owing to greater barbarism and want of civilization. What he asserted was, that the slave trade increased that barbarism, and totally obstructed all attempts at civilization; and farther, that it was, in many instances, a direct cause of war, and tended to prolong every war whatever which had been once begun.

On the subject of slaves sold for crimes, said to have been committed, Mr. Thornton observed, that as far as information from Sierra Leone went, not one appeared to have been convicted with even the semblance of justice. The crimes of which they were commonly accused were witchcraft and adultery. Witchcraft was charged on some one or other at the death of almost every chief. The accused was obliged to drink the red water, a poisonous mixture so called. If he died, his relations were often sold for slaves. If the wretch survived and exhibited certain symptoms, he was himself sold. There were instances in Africa of English slave traders encouraging this iniquitous and superstitious mode of trial. He had

heard of one who stood by himself, and witnessed the horrid scene which on these occasions took place. The persons sold for adultery, of whom he had heard, had been always sold, without any open trial, by the husband, who acted as accuser and judge and jury, was often the sole witness in the case, and himself got the whole profit of the sale.

To the case of slaves sold for debts, Mr. Thornton called the particular attention of the House. He once had imagined, that this was among the modes of procuring slaves which was the least to be condemned; but a farther acquaintance with Africa had led him to a persuasion, that, perhaps, there was no source of the slave trade which more strikingly illustrated the enormity of the whole system. When a ship arrived on the coast, it was obvious that the great object of the Captain was to get her quickly loaded. The detention of every vessel was expensive, and it was particularly so in the case of a slave ship. The cargo consisted of living beings, whom it was some expence to support, and among whom the danger of mortality increased, in proportion to the time of their remaining on board. Every Captain, therefore, in estimating the merits of a slave factor on the coast, considered chiefly the time in which he could dispatch a vessel. Large credits were given, with a view to obtain a quick loading; and there was no great risk run in giving this liberal credit; for, by the custom of Africa, if the debtor did not pay his debt, his person, and even the people of his town, might be seized until the value of the persons so taken should be equal to the amount of the debt. On this principle, the richer traders on the coast kept the inferior head men in subjection. They distributed goods among them; and, in case of an urgent demand from a slave captain, they seized, or threatened to seize, the inferior headmen, who, in their turn, seized upon the people under them. On the same principle, the English slave captains themselves usually claimed a right to seize both chiefs and people of every description.

Mr. Thornton here adverted to the difference between the effects of the fair commerce carried on in this country, and those which result from the slave trade in Africa. If a merchant or manufacturer in this country prospered, every addition made to his capital was an addition also to the stock of public wealth; it served to increase the productive industry of the kingdom, being laid out in the farther improvement of the soil, or in erecting new machinery, or in setting fresh hands to work; it added to the riches, to the strength, and to the population of the country, and consequently to the general happiness. Here, therefore, the prosperity of the individual was

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the prosperity of the state. But, in Africa, all these pleasing consequences were reversed. Mr. Thornton exemplified this statement by the conduct of an African, named Cleveland, who, having been taught to read and write in Liverpool, became, on his return to Africa, a very expert slave trader. This man, having at first but a small capital, settled himself on the fruitful island of Bananas, a little south of Sierra Leone, and which the Company once doubted whether they ought not to prefer to their present settlement. As Cleveland advanced in wealth, he distributed it among the neighbouring chiefs, whom by this means he took care to keep always in his debt. If, for instance in one year, he added a hundred pounds to his capital, he lent that money, or goods to that amount, to some chief whom he thus brought into his subjection, gaining a right over him and all the people in his town: if he got a second hundred pounds, he could subjugate another town; if a third hundred, a third town could be enslaved and depopulated. It was perfectly notorious on that part of the coast, that Mr. Cleveland, precisely in this manner, had depopulated town after town, on the river Sherbro, by means of the debts which he had tempted all the chiefs to contract with him. The Company's servants had been in three or four towns, now only empty houses, which he had thus depopulated—and all this had been done in regular conformity with the established customs of Africa; for Mr. Cleveland, he begged the House to observe, was by no means a man of bad character. His memory, though it was suspected that he had been poisoned, was held in reverence by most of the traders: he had even been termed “a good man, and a man of humanity,” because he made it a rule never to “catch” the inhabitants of a town, as many did, without having first established his right, by bringing the head man into his debt. Thus had Mr. Cleveland's prosperity produced poverty, and weakness and devastation in his country; instead of extending industry and population, and national wealth and strength, the usual happy consequences of individual prosperity in England.

Of slaves procured by kidnapping, Mr. Thornton said, that various proofs might be brought, and many actual instances had occurred at Sierra Leone. It was obvious, indeed, that the practice of seizing for debts, which he had so fully described, must of necessity lead to kidnapping; for when any man was in danger of being seized, or actually was seized, for debt, he or his relations were likely to go out and kidnap some other person, in order to redeem the captive, or to save himself from captivity. Indeed the petty wars in Africa were often little else than kidnapping expeditions. When Mr. Watt and another servant of the Company had penetrated above

three hundred miles into the country, they were applied to for the recovery of several persons missing, and who were believed to have been kidnapped, on their way down to the coast.

Mr. Thornton trusted that he had said enough to shew, that the common sources of the slave trade were all of them such as shrunk from inquiry; and he assured the House, that of all the unhappy people who had been taken as slaves from the immediate neighbourhood of Sierra Leone, amounting, he should think, to twenty or thirty, he had never been able to learn that one had been sold on anything like a ground of justice. He had made repeated inquiries on this point; had been anxious to obtain the fairest information, and had received from unexceptionable authority the particulars of many cases; but every one of them were reducible to some of the corrupt sources which he had described. Gentlemen might suppose that the slaves who came farther from the interior were acquired more honestly than those on the coast; but there could be no ground for such an assumption. The fair and obvious presumption undoubtedly was, that all the slaves were procured by means pretty nearly similar.

Mr. Thornton then spoke of the powerful obstacles to civilization which the slave trade, in various ways, presented. It was obvious that, while there were factories who would take either slaves or produce from the natives who brought them down to the coast, no factory which purchased produce alone (as was the practice of the Sierra Leone Company's factories) could have a fair chance of success. The native traders who brought both articles, which most of them were apt to do, would go to the factory where they could sell all their articles, and not to that where they could only dispose of a part. Add to this, that the profits on slaves was often very great. The Sierra Leone Company, therefore, had had to contend with the slave traders on very unequal terms; nor in truth could they hope to succeed, as they had a fair title to do, till the slave trade should be abolished. The Company had attempted to introduce a trade in produce with the remote Foulah country, of which he had before spoken, and to which Mr. Watt and another gentleman had penetrated. The King had shown a great disposition to abolish the slave trade, and to deal with the Company in produce. That whole inland country had proved to be much more civilized than the coast. The people were employed in several manufactures; the children were regularly taught to read and write; and one of the towns visited by the gentlemen contained about five thousand, and another about seven thousand inhabitants; whereas not a town of even five hundred any where remained on the Sierra Leone coast. The

Company had established a factory at the head of a river, and a trade in produce was about to commence when the neighbouring slave traders called a palaver, or council, summoning several of the native chiefs. Their object was to drive away the Company's factory, whether by seizing the goods, or doing violence to the factors, or both, did not clearly appear. It was more certainly known that the English slave traders were over-ruled by the native chiefs, who voted, that the Company's factory should remain; for that the Company were not, as they had been represented to be, the invaders of rights and property, and the fomenters of every mischief in Africa. In a short time after this transaction, a party of Foulahs, in coming down to trade with the factory, were fired at from the thickets, and one of their number killed. In consequence of this, though partly also from a war which had broken out, the paths had been stopped. This act of violence could not, indeed, be traced, with positive certainty to the slave traders. It had lately, however, been pretty well ascertained, that the person who fired the piece was a native in the service of a white slave trader. Mr. Thornton, after using some arguments to enforce the duty of abolishing such a trade as he had described, on the plain grounds of morality and justice, and on the principle of promoting the civilization of Africa, concluded by giving his hearty assent to the motion.

Mr. SEWELL opposed the motion. He thought it productive of no small danger, as, if adopted, it would go to unsettle the legal tenures by which the proprietors of West-India estates held their possessions. He would ask, was the House prepared to take such a step without at the same time offering them adequate compensation? Such a measure would be unjust, without at the same time granting a compensation to those who holds grants in the West Indies of the Crown. He objected to the motion also as it would materially affect the trade with the West Indies. Nor was it fair to charge the colonies with an unwillingness to fulfil the desire of the House for meliorating the condition of the slaves, and gradually abolishing the trade. He believed the honourable Member would find the penalty of 500*l.* imposed by the Colonial Assembly on those who cut off the ear of a slave, to be greater than some penalties to be found in the old statute books of this kingdom for similar offences. These Assemblies had also enacted penalties on those who were wanting in humanity, by not providing a sufficient quantity of provision for their slaves. He saw but little force in what the honourable mover had suggested of danger to the Colonies from the capture of slave ships, and from the circumstance of fresh slaves being entrusted with arms

by the enemy. The small number of slaves thus captured, even if armed against us, could not avail, considering the efficient force we have in the islands. He objected also to the motion, as it went to counteract the addresses of last session, in which His Majesty was requested to recommend to the Colonies to adopt such measures as seemed good to them, in order to meliorate the condition of the slaves. And he farther objected to it, because it did not go to propose any redress to the grievances and losses of those whose property would be immediately affected by such a measure. He thought the motion, likewise, was brought forward very unseasonably, at the very time when the Colonial Assemblies were actually devising means to meliorate the condition of the slaves. He particularly referred to the means taken for their moral and religious instruction, and the expence of supporting the clergy and missionaries in Jamaica, &c. for such purposes.

Mr. CANNING, Mr. SEWELL, and Mr. WILBERFORCE, rose to explain.

Colonel GASCOYNE considered this as a question of great importance to the commercial interest of this country. The honourable gentleman who made the motion did no less than call upon the House to rescind its former resolution; and he would ask, where was either the consistency or prudence of this dereliction? Millions of loss to the revenue of this country would immediately follow this motion, if adopted. It was made too at a time too momentous and critical to attempt to put into practice any speculative reforms, and was surprized that any gentlemen who were alive to this apprehension in other instances, should not be more upon their guard in the present instance. The House should consider whether it would indemnify those who would be sufferers, and the risk it run of irritating the Colonies by such proceedings, and of throwing the West-India trade into the hands of our enemies.

Mr. BUXTON thought there never was a time when the true lovers of liberty should distinguish themselves from the promoters of licentiousness. The present question stood on such solid grounds as to claim all true lovers of liberty for its advocates. A regard to the interest of the Country, and the safety of the Colonies also required the abolition of the slave trade; nor could it be supposed that the negroes in our colonies could be long continued in a state of slavery, when at the same time they saw those in our enemies Colonies emancipated? But the present motion did not go this length, but merely to stop the fresh importations of slaves from Africa; and he thought it would redound to the honour of that House in a constitutional way, to put an end to the horrors of slavery.

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Mr. HOBHOUSE rose and said :—Mr. Speaker, I should not have troubled the House this night, had it not been for some observations which fell from the honourable gentleman, who spoke second in the debate (Mr. B. Edwards). He began with accusing the honourable gentleman who made this motion, of "*pertinacity*" in again pressing the House with an application to abolish the slave trade; but so far am I from thinking him deserving of censure on this account, that I offer him the warmest thanks, not only in my own name, but in the name of the House, and of the country at large, for his laudable perseverance in so great and so good an undertaking.

My honourable friend (Mr. B. Edwards) was pleased in the next place to assert, that the honourable mover was governed by a desire not only to abolish the slave trade, but also to emancipate the slaves now in the islands. Who, Sir, that calls himself a man, does not ardently long to put as speedy a termination as possible to *every* species of slavery? This is an object which must be the devout wish of all. We can only differ as to the time and the means of accomplishing so desirable a purpose.

My honourable friend, Sir, principally grounds his case upon the readiness and alacrity of the colonial legislatures to encourage the population, and ameliorate the condition of the negroes, until fresh importations of them shall be no longer necessary. The printed correspondence between the Duke of Portland and the colonies, which, upon the motion of my honourable friend, was laid upon the table of the House, manifests, says he, their disposition to promote the object of the present motion. Really, Sir, the inference I draw from this correspondence is the very reverse. The Duke of Portland, in his circular letter to the several Governors, not only recommends that steps *may* be taken for effecting the gradual abolition of the trade, but begs them to state in their *first* dispatches, what measures *had been* already adopted for the attainment of that end. The Governors of Jamaica, Dominica, and St. Vincent's, pay no attention to this request; they take no notice of it in their reply. The Governor of Barbadoes says, that he is not aware of any alterations having already taken place, calculated to advance the purpose stated by the Duke of Portland. Permit me then to ask, Sir, what evidence is there of an inclination in the Colonies to annihilate this horrible and disgraceful traffic? This subject has been frequently discussed, both within and without these walls, during the course of the last ten years, and the Colonies have established no regulations with a view to diminish the trade. Let us now inquire, Sir, in

what manner the Leeward Islands were affected upon the receipt of the Duke of Portland's circular letter. They were struck with alarm; they state, that the resolution of the House of Commons, recommended to their attention, "is of the highest importance, and involves the welfare, if not the existence, of the sugar colonies in the West Indies," and they propose a General Council and Assembly of the Leeward Islands to take it into consideration. You observe, Sir, into what consternation these islands were thrown even by a decision of this House, which contains no more than a recommendation to them to lessen the necessity of fresh importation, and leaves the line of proceeding entirely to themselves. Would it then be wise to trust to any future arrangements on the part of the Colonies for hastening the period of the abolition? Reliance surely would be weakness.

Let me now advert, Sir, to the assertion of my honourable friend, that this country cannot prevent her islands from being supplied with slaves from Africa. The trade will pass, says he, into the hands of other states, which will convey them clandestinely into our Colonies. But, Sir, the British force, if it cannot totally prevent an illicit practice of this kind, can certainly accomplish it in a degree. Should I, however, admit, that in a contraband way the planters could be furnished with as many fresh slaves from Africa, as at present, these dealers in human flesh would then sustain no injury by the abolition of the trade, and we should have effaced a foul blot from the national character in no longer giving the sanction of law to a branch of commerce, which violates the rights of humanity, and excites the abhorrence of every feeling mind.

Another argument used by my honourable friend, Sir, is this—He contends, that if we pronounce the discontinuance of this traffic, the slaves in the islands will soon be in a state of general insurrection. The strongest evidence to the contrary is afforded by experience. An act of the British Legislature against fresh importations of slaves, weakens not a single regulation or legal restraint upon the conduct of those already in the Colonies. The vote of the House in 1792, declaring, that this iniquitous trade should be abolished in 1796, produced no revolt of the negroes in the islands. The Court of Denmark passed a law, that this trade should cease from the year 1800. Have we heard of any rebellion among the blacks in her Colonies in the West Indies?

My honourable friend urges, as another objection to the motion, that this is not the time for adopting it. Here, too, I differ from

him most widely. Our present situation is such, as to call loudly for the immediate abolition of so scandalous a traffic. France, by manumitting her slaves, and making them citizens, has constituted a formidable body of free men, terrible to her foes. These emancipated negroes have exhibited a most grateful acknowledgement for the liberty conferred upon them, in the performance of surprising feats of valour. To be a match for France in the West Indies, we must meet her with her own weapons; we must adopt towards *our* negroes the same line of conduct she has observed towards *hers*; we must follow her example. Abolish the trade instantly; and if you regard the safety of your Colonies, unite dispatch with prudence, in bestowing the blessings of freedom upon the slaves who are now employed in your islands.

I am happy, Sir, to find that no Member of this House has advanced a single word in defence of the trade. I am happy that all agree in pronouncing a trade in human flesh to be nefarious in principle, and that we differ only as to the most eligible method of bringing it to a termination. But at the same time I cannot avoid remarking to the House, that, while we are all professing our abhorrence of the trade, it is carrying on to a greater extent than ever. We now not only supply our own islands with slaves, but also the French and Dutch settlements we have taken, and even the Colonies of our *enemies*, the Spaniards. I allude, Sir, to our proclamation, dated the 20th of November 1797, in which His Majesty *graciously* permits, notwithstanding the present hostilities with Spain, slaves to be exported from our free ports, established in the island of Jamaica, and also in the Bahama islands, to the Spanish colonies in America. This extension of the slave trade, under the authority of Government, to a nation with which we are at war, fills me with astonishment; and there is one part of this proclamation which raises in my breast no less indignation than horror. Among the enumerated *commodities* allowed to be exported from the free ports I have before mentioned, are "*rum, the produce of any British island, and negroes, which shall have been legally imported.*" Thus beings, differing only in colour from ourselves, are degraded below the brute creation, and classed with goods, wares, and manufactures. Human nature recoils at such language.

I shall only add, Sir, that upon the grounds of natural right, humanity, and sound policy, this motion has my most hearty concurrence.

Mr. Chancellor PITT spoke, in substance, to the following effect:—Before I trouble the House with the few remarks which I have to offer upon the subject of the present motion, and which

will detain it but a very few minutes, I cannot let slip this opportunity of rectifying the misunderstanding which has gone abroad upon the subject to which the honourable gentleman alluded in the conclusion of his speech. I certainly should be very much shocked at the idea of this detested traffic being carried on in the manner which the proclamation seems to imply, or that any extension beyond what its warmest advocates have contended for should be suffered by His Majesty's Ministers. The fact, however, shortly is, that a free port being established in one of the West India Islands without any provision at all relative to negro slaves, it so happened that reference was made to an act of Parliament, in which (and I am sorry that at any period of the history of this country such a practice should have received the sanction of the Legislature) slaves were enumerated among a variety of articles of commerce. On a representation being made of the case, explanatory instructions were immediately sent out, directing that slaves should not be included in the articles to which the free port extended. This is the simple state of the case; and I am glad that the honourable gentleman has given me this public opportunity of correcting a mistake, from which many false and ill-founded inferences might have been drawn.

I agree with my honourable friend who brought forward this motion, that nothing is more clear than that it is most urgent in point of time to adopt the measure of the immediate and total abolition, even for the safety of the West-India Islands themselves. Hitherto, without defending the principles upon which this abominable traffick proceeds; without justifying the cruelty and injustice with which it is attended, and the misery to which it gives rise; some even have contended for its farther continuance, upon the ground that it was necessary for the interest of the islands. In answer to this argument, at best but doubtful, and where, upon a comparison of all the considerations which the question involves, the balance seemed to incline the other way, we now can press the necessity of an immediate and total abolition for the salvation of those very islands which, it was argued, such a measure would destroy. The colonial regulations, from which those who acknowledge the guilt of the traffic, while they shrunk from the danger of its immediate abolition, never can be effectual to produce those internal arrangements, or facilitate those preparations for the gradual abolition, while fresh importations continue to be made from Africa. No institutions can avail to establish order among the negroes, and enable them to supply the demands of the islands, if they are constantly to be deranged by new importations, and if the progress of improvement is to be retarded by new incorporations.

It perhaps may be thought presumptuous without any local knowledge to assert so confidently what is necessary to give effect to the internal measures of the regulations proposed. Unless, however, those who support the traffic can shew that the danger is not rendered greater by the new importations, and that the internal tranquillity would not be disturbed by fresh incorporations, we must act upon our own judgement, and be guided by our own authority. The contemplation of future advantages sometimes makes men blind to present dangers. For some distant improvements, the gentlemen upon the other side overlook their real interest, and to favour the false calculation on which this principle proceeds, they would have us not only to overlook that very interest which, whether they see it or no, it is our business to guard, but that duty which, with the conviction we have upon the subject, we are bound to obey.

We are told to postpone the consideration of the abolition till some future period, but we hear of no specific time fixed at which the subject may be resumed, or at what time the cause of delay will cease to exist. We are told likewise that we ought not to intermeddle; that matters are in a fair train, and that by means of the regulations which may be expected, the period when the abolition may with safety take place will soon arrive. But what certainty have we that these measures or regulations will be adopted at all, or that they will be attended with success in their application? We see that the professions of those who are hostile to the present measure, say very little of the speedy abolition, very little of its ultimate success.

If the address carried last year to recommend regulation upon the subject, was meant as an expedient to avoid altogether the abolition of the traffic, it may on this account be a favourite with some. I do not believe, however, that it was brought forward, or in general supported, upon such a view; regulations of that nature, however, never can prove effectual till they receive vigour and energy from the abolition. This alone will impose the necessity of obeying mere regulations, and accelerate those arrangements which are deemed necessary to prepare for its taking place. This would be requisite to enforce the regulations which would be necessary to bring the negroes into that state which would render farther importations superfluous. To introduce new importations would be completely to derange all institutions of this nature, and prevent any favourable change in the situation of the negroes from being effected.

But, when we see nothing proposed for the speedy abolition, and scarce any thing for the ultimate abolition, we should be still more cautious how we consent to any delay of the immediate and total abolition. One honourable gentleman (Mr. B. Edwards) contends

that all the waste lands in the West-India Islands must previously be cultivated. Upon this point it is impossible for me to comment in more appropriate language than was used by my honourable friend beside me (Mr. Canning). From his not having the documents before him, there is one point which he did not explain so fully as I wish to state it to the House. At what period then will it be proper and right to discuss the total abolition? It appears from a statement which I hold in my hand, that the quantity of uncultivated land in the Island of Jamaica is about two-thirds more than that already in cultivation. It appears, that for this 250,000 negroes are required. To suffice for the cultivation of the other parts, the complete number of 600,000 more, living at the same time, would be necessary. To procure this supply, then, it would be necessary to import not merely this number, but to import, with all the frightful waste of mortality with which the importation is attended, till the full number is completed. From a comparison of the importation necessary to make out the 250,000 employed in the present cultivation of this island, and taking into view the increased ratio of mortality in proportion to the number required, in order to give 600,000 negroes living at the same time, an importation of between 11 and 1200,000 is necessary. It is to be considered likewise that this shocking sacrifice of human beings is not for the supply of enterprises long since undertaken, and of a commerce long since established. It is for the erection of a new colony, though upon the same island. It makes no difference that this land is situated in a territory previously known, instead of a new-discovered tract in the middle of the ocean. It is a new and voluntary establishment. With our eyes open to all the guilt which the enterprise would involve, and all the horrors of which we profess to be sensible, we would plunge into this voluntary infamy.

It may be said, indeed, that this land is already planted, and that valuable considerations have been given with a view to bring it into cultivation. Still this land cannot be considered as cultivated. If valuable considerations have, indeed, been given with a view to cultivation, it certainly would be fair that the persons who proceeded upon this idea, should be reimbursed by the public to that extent, and to such a measure I for one would have no objection. But supposing that this plan of extended cultivation were to be adopted, let us take all the assistance of cultivation, and try to discover what period of abolition this postponement of discussion would be likely to give. The process is very simple. We know that in the last hundred years the cultivation has been going on, till the number of negroes amounts in the Island of Jamaica to 250,000,

Upon the calculation that with 600,000 negroes, a corresponding length of time will be necessary for the cultivation of the remaining two thirds, supposed capable of cultivation, the period of the final abolition, upon the honourable gentleman's plan, would be protracted for no less than two hundred and forty years? If this then is to be the rule by which the abolition of this horrible traffic is to be determined, I cannot but understand it as a declaration that it is to be perpetual, and must abandon all hope of the nation being ever freed from the guilt and reproach which its continuance infers.

It has been said, likewise, on a general ground, that as this traffic was encouraged by the Legislature, the abolition would be unjust towards those who had acted upon the faith of the existing laws. It was well answered that the Legislature often bestows encouragement upon branches of commerce which, in different circumstances, it is prudent to withdraw. It is said here, indeed, that the measure of abolition would risk the existence of the West-India Islands. This assertion, however, is begging the question. It has been proved, that in proportion as regulation superseding the necessity of new importation of negroes, has been practised, it has ever been attended with the greatest advantage to cultivation and to produce. If, however, the abolition of the slave trade would take away the existence of the islands, the Colonial regulations, which are ultimately to effect the abolition, cannot be in train. It is no wonder that no specific period is fixed for an event by which the existence of the Colonies would be destroyed! But if preparatory measures can ultimately effect the abolition, it certainly can only be by adopting some internal regulations respecting the condition of the slaves, and putting some checks to the new importation, which would overthrow every attempt which could be made for their improvement. Any partial inconvenience which they might experience, ought not to weigh against the undisputed principle of the abolition, and against the safety of the islands themselves, which must depend upon restricting new importations. The measures of regulation must be preparatory to an abolition at a short period; if a peremptory and immediate abolition is rejected, or upon every principle of justice, of humanity, and of policy, I most cordially concur with the motion of my honourable friend, which is no less recommended by every mortal duty, than essential to the interest and to the safety of the West-India Islands themselves.

Mr. B. EDWARDS appealed to the recollection of the House, whether he had maintained the absurd position that all the waste lands in the West Indies must be brought into cultivation before an abolition bill could pass. Not having offered any such idea, the

whole of the right honourable gentleman's argument, and the curious calculations which he had founded thereon, fell to the ground.

Mr. Chancellor PITT in reply, said it was true that the honourable gentleman had not in express terms maintained that doctrine, but insisted that some positions which he advanced led to that conclusion.

Sir W. YOUNG said he must implore the House, on an important question of this nature, to consider the West-India Islands as an integral part of the British empire, and to pay that attention which was due to the body of West-India planters. Perhaps gentlemen were not aware how difficult was the situation of the Colonial Assemblies with regard to the subject referred to their regulation. It was the prevalent opinion in the Islands that the emancipation of the negroes, and the abolition of the slave trade, would go together. He wished the House to reflect that calamities might happen, such as war, conflagration, disease, &c. to destroy the population of negroes belonging to an estate, without any remedy, if fresh importations were prohibited; and thus a fatal blow might be given to the property of the West-India planters, whilst that gradual system of meliorating their condition, which was pursuing in the Islands, under the sanction of the Colonial Assemblies, would have quite different effects. In St. Vincent's, in particular, the wish of the Governor and Council was much in favour of the negroes. Were the measure now moved for ever to take effect, he wished it to be preceded by humane laws in the Colonies, in favour of the negroes, so that the vote of abolition might afterwards become a matter of no serious consequence.

The happy state of the negroes, arising from their emancipation in Guadaloupe, has been mentioned, and it has been stated, if such a measure were pursued in our Colonies, how much less we should have to fear in a state of war. But he had been told by Mr. Cooper, a gentleman who was a prisoner at Guadaloupe, that when the negroes were emancipated, and told they must be soldiers, and give their labour to the State, that many of them refused emancipation on such conditions. For his own part, he owed much of his property in the West Indies to his faithful negroes. With respect to St. Vincent's, he must inform the House, that on the Charib lands which became lately vacant by their removal, was already formed a set of new Charibs; a circumstance this, which he thought well deserving the attention of Administration. With respect to the question, at what time should the slave trade be abolished? he for one, wished not to act the part of a butcher, but of a skilful surgeon. He hoped that not two hundred and forty years, nor forty years, nor

even ten would elapse, before measures would be taken in a prudent and gradual manner to prevent distress to the negroes, and ruin to the British property there, as well as a series of mischief in the islands. His opinion and advice was, that the British Legislature should wait a few years in order to see whether the measures now adopting in the West-India islands produced the desired effect.

Mr. W. SMITH contended, that the West-India proprietors and planters had sufficient warning of the event of abolition, in the different proceedings of the House upon the subject within the last ten years; particularly in those of the year 1792, when it was resolved, that the trade should cease on the 1st of January 1796, and still more so, when, by a very large majority of the House, the gradual abolition of it was voted in the same year. He entered into some details of evidence to prove that the disproportion of the sexes was by no means so much as insisted on by gentlemen of the other side. By these it appeared, that so far from there being only three females to five males, the disproportion, even in the years 1789 and 1790, was rather less than fifteen to fourteen. The importation was greater since those periods, beyond all former example, and sufficient, not only to supply the British islands, but for large re-exports to various foreign Colonies, and in those, if the proprietors were so inclined, they had an opportunity of selecting the women [a general laugh]. Mr. Smith observed, he certainly could mean nothing ludicrous on so important and solemn a subject: he was aware of its being such a one, and of too shocking a complexion to be mixed with any thing like levity. Much stress had been laid upon the argument of its being the interest of the planter to render the condition of the slaves as comfortable as possible, and two Colonial gentlemen had deposed to that effect; but their assertions were directly contradicted by the resolutions of the Assembly of one of the Islands (St. Christopher's), by which it appeared that too little attention was paid either to the food or clothing of these unhappy creatures. He contended, that the shocking accounts given of these parts of Africa, where the traffic prevailed, were strictly true, and in nowise controverted by the accounts given by a late traveller (Mr. Parke). The slave trade, he said, extended to many parts of the coast of Africa, even to the shores of the Red Sea, and on some of the islands near the South-eastern coast, as was proved from the accounts given by the late Sir W. Jones, of his voyage to India. With respect to what had been thrown out, as to the difficulties of making arrangements on the part of the planters, and the expectation of compensation, he would not then expatiate. He would only say, it was incumbent upon the House to do their duty in the first

instance, by abolishing the trade; and he hoped that those in power, or those who took the lead in reforming the manners of the times, would not content themselves with those comparatively trivial and paltry meliorations, but acquit themselves and the country of the crime of countenancing a system too execrable for the powers of human language to describe, and not offer such an insult to the Almighty Being, as to imagine that such sacrifices as he alluded to, could propitiate them, while they connived at the continuance of this destructive and detestable traffic in the persons of their fellow-creatures.

Mr. HENNIKER MAJOR referred to a letter formerly written by order of the King of Dahomey to the African Company, which strikingly demonstrates the savage customs and deplorable state of Africa. In that letter the King averred, that the walls round his palace *were built with the skulls of his enemies*; and Mr. Henniker Major said, the fact was found to be true. Evidence had been given, that the slave trade tended, in a very considerable degree, to lessen this waste of human blood, and that the Kings of the country, instead of slaughtering their captives, now sold them to the nations of Europe. They were conveyed from a country of barbarous superstition, to a land of civilization and humanity; and in his opinion, therefore, the clamours against the trade were groundless, and he should vote against its abolition.

Mr. CHARLES ELLIS was for restricting the importation to estates already cultivated. The demand for slaves was occasioned chiefly by the settlement of new estates. The restriction should apply to the exclusion of what was not necessary to keep up the number; but for some time there would be a deficit, and the supply for a limited time therefore could not be refused. He thought that compensation should be given to those who had given a valuable consideration for grants of new lands. He thought that to attain the end proposed, conciliation would be better than severity; and conceiving that colonial regulations would be more effectual, he should oppose the motion.

Mr. FOX said—After the repeated discussions which this subject has undergone, I do not rise to detain you long with any tedious inquiry into the principles by which the question ought to be decided. I shall take the liberty, however, to make a few remarks upon the sentiments which have been expressed in the course of the debate, by those who have opposed the present motion. The gentlemen on the other side are extremely anxious to have it understood, that there is but one opinion of the cruelty, the inhumanity, the injustice, and the immorality of the slave trade, and that the only

difference between us is, what is the best mode to abandon the ways of guilt and iniquity in which we have been involved, and to return to the paths of justice and of right. Now, Sir, it might have been expected that, to those who feel as I do upon this subject, it would have been a satisfaction to know, that though the mode which we recommend is not approved, the principle itself is fully recognized. I confess, however, that my feelings are not those of satisfaction: my feelings, Sir, are those of deep humiliation. To me it is matter of shame and of lamentation, that we should be so dead to every sense of dignity; that the country should be so degenerate from every sense of virtue, so sunk in hypocrisy, that, notwithstanding we are so loud in sounding our detestation of the practice, however convinced of the enormity of the wickedness, we have not yet abandoned that course which we so unanimously condemn. We are agreed, then, upon the principle of the measure now proposed; ten years have elapsed since the atrocity of this detested traffic has been admitted. A British Parliament has been fully acquainted with the guilt and the reproach with which the nation has been loaded; not two opinions exist upon the subject, and yet in all that time not a single step is taken till last year to remove the cause, and then all that is done is by way of recommendation to facilitate some points of regulation without any cessation of the immorality. If any foreigner were desirous to discover a subject of invective against this country like those invectives which we have in this House sometimes heard pronounced against other countries, what topics of accusation could he wish for more substantial? what articles of charge more relevant than this simple fact, that for ten years recognizing the injustice of our conduct, and the enormity of the wickedness to which we are parties, we have persevered in it against our avowed conviction and our open professions?

But while they declare their disapprobation of the practice in words, some of those who oppose the motion seem by their arguments to consider it in a less culpable point of view. We are told that savage nations go to war with each other; that their prisoners are brought to market, and that as they are to be sold, it would be inhumanity not to purchase. As the mischief is done, say they, why may not we derive some advantage from it? If a passenger is to be robbed, why may not we be the first to plunder him? May we not conscientiously put the money in our pocket? We shall make the booty with less shew of insult, of menace, or of cruelty, than usually accompany such crimes. We may, therefore, plead considerable merit. We have not done all the ill which we might have done; or which others in our situation would have done. Such

are the arguments by which one of the greatest wickednesses by which a nation was ever disgraced, is palliated. They are mere savages it seems; their princes either cut their throats, or gratify their avarice by sending them to market. We are then asked, is it not better for them to be sent to the West Indies? This alternative, as was said by an honourable gentleman, is put too generally. They are sent to the West Indies, but how are they sent? If we are to listen to theory upon the subject, in opposition to experience, an ingenious man may find abundance of specious arguments for selling all captives. Interest, it is said, is sufficient to induce kindness and good treatment. The answer is short, all experience is against it. We know that such is the nature of man, that power leads to abuse, that the idea of possessing an unlimited authority, so far from inspiring tenderness, produces contempt of the object as worthless. Cruelty begets cruelty, and oppression breeds oppression, till the mind becomes hardened. Of this, all history, ancient and modern, affords proof. But in mentioning the causes of the war, does the honourable gentleman (Mr. Edwards) say that Mr. Parke informed him that the sale of slaves was not the cause? Was not the sale of slaves the reward of victors? Other causes of war may, no doubt, exist among the savages. I believe no man in these times will say that slavery is the only cause of war. Do not we know that ambition, revenge, hatred, and other bad passions of mankind, have been the causes of war; that not only in barbarous, but in more cultivated times, they have been the origin of bloody wars? Indeed, if the absence of these causes of war be the mark of accusation, it must be confessed that hitherto we have not made very great progress. What, then, because hatred, ambition, revenge, are causes of war, is it nothing to add another powerful motive to war, that of avarice? Does no guilt attach to those who furnish this new principle of evil? May not this present an additional cause? Africa has ever been one of the most uncultivated parts of the globe. In Africa this traffic has, in some degree, prevailed at every period. The sale of human beings has been made an article of gain; and is this no impediment to the advancement of knowledge, and the progress of civilization?

Another honourable gentleman (Mr. Ellis) tells us, that we ought not to be precipitate, we ought not to be violent; that we ought to prefer measures of conciliation to measures of severity. Gracious God! Sir, what severity are we about to commit? We must postpone the subject! we must stay a little! What in the mean time is to be the fate of Africa? Are you to suspend the trade for two or three years, till you see whether an act of Parliament be

necessary to abolish, or will you trust to regulation in the West Indies? Or are you to stay a little, and send to Africa the scourges of war to promote the punishment of pretended crimes, the penalties of debt, and all the pretences by which men are made to forfeit their liberty? This is the conduct which this mild House of Commons must pursue! You must soften the West-India planters! How soften them? By an increase of the principles of humanity, by adding to their moral feelings? No! You must soften them by African blood, by the guilt of Britain, by the shame and reproach of this country. You must conciliate them, not by justice, mercy, by kindness, but by an obstinacy in convicted guilt, and perseverance in acknowledged iniquity.

Some of those who opposed the abolition of the trade tell us, you cannot abolish unless you emancipate. I say, that is an inconclusive assertion; but I say, if the consequences of our abolition of the African trade must be the emancipation of the negroes in the West-Indies; emancipation must take place. I am very much inclined to attend to every thing that is uttered by an honourable Baronet who spoke upon this subject. He spoke with a feeling that did him honour, of the conduct and the gratitude of his faithful slaves in some of the islands. I have no difficulty in conceiving that they owed him gratitude. He told us, that these slaves at a certain time, had a military occupation. He told us also, that they afterwards returned; he did not say to their slavery again, but to their former situation. Does he think that those who so faithfully and honourably served their master, would have been less willing to return to him if, instead of being slaves, they had been free labourers? I do not know any of the slaves in the West Indies, but I should imagine that the persons who have thus, very properly I have no doubt, manifested their gratitude to the honourable Baronet, were not negroes newly imported, but were Creoles.

I listened with attention to what fell from the Minister in this debate, and I do say it is impossible to answer the arguments he urged in favour of the motion. He speaks always with great force, but what he advanced to-night was of immense weight. He has told you plainly, I have no doubt truly, that the safety of the West-India Islands depends on your adoption of the measure which is now before you. I am not often in the habit of paying implicit deference to his assertions, but upon this occasion I have no doubt of the truth of what he said. Good God! who can doubt it? Why is his authority in this case less than upon others? I have seen that authority implicitly deferred to in this House on points infinitely less clear, on points infinitely less favourable to public freedom.

Why then, if he is doubted in this, I must conclude that there is in this House a system adopted that is hostile to liberty in general; else, why is that commanding eloquence, and that high authority, which is always successful in other matters constantly defeated, and the public deprived of the advantages of its exertions in this cause? I am not saying it is owing to any want of sincerity in him. I am sure it is not owing to any want of talents in him; I am sure it is not owing to the want of exertion of his powers of eloquence; for I appeal to the many strong and admirable speeches he has delivered upon all occasions which called for his eloquence; and I think I may say, he never distinguished himself more by eloquence upon any topic, than in his speeches against the slave trade. Why, then, is that eloquence deficient in effect in this cause? How am I to account for it, unless there is a deliberate system in this House to discourage the general principle of liberty among mankind? The right honourable gentleman tells you, and who can doubt his authority, that this question has become more urgent, in point of necessity, than ever: and that, unless this plan be adopted, your West-India Islands will be in imminent danger. I am aware, that if I differed from him in any thing, very little attention would be paid to me. I have no reason for supposing that the House will consider me of much authority, whether I agree with the Minister or differ from him—Certainly of little when we differ—I do, however, agree in every thing he has said upon this subject to-night. With these feelings, what must I say to those, who, having acknowledged the injustice and the inhumanity of this trade—and who, after hearing the Minister declare the Colonies will not be safe unless this motion be adopted, who, nevertheless, will vote against it, rather than make a sacrifice of their interests, as they call it; but which I deny to be so, and will not do one act to mark their love of justice or of virtue? But we are told, that this motion is inconsistent with the address which we voted in the last session. I voted against that address, because it seemed to me to acknowledge, by a side wind, the necessity of the slave trade, to which proposition it was impossible for me to assent. I wish this House to shew to the world at large something like sincerity upon this subject. The French are abused for want of morals; they are abused for want of sincerity. I want to know what sort of sincerity this House will manifest by rejecting the motion which is now before it. I want to know in what book of morals ever since justice and humanity have been treated of, or considered in this world, we are to find that those who declare a traffic to be unjust and inhuman, act according to the principles of sound morals by continuing such unjust and inhuman

traffic? This is not all I have to say upon sincerity in this measure. I thought I saw in some Ministers, when this question was formerly debated in this House, an eager desire to blink it. I thought I saw in some of them a pretty keen desire to get over the odium of supporting the slave trade; and that accounts to me for the measure which was then adopted, and by which a soft and tender mode of abolition is held forth, without sincerity. I ask, when will you abolish the slave trade? Some gentlemen answer, when measures are taken abroad. Some say, in general terms, when the islands are cultivated. None of these gentlemen agree in any thing like a definite answer; each has an answer of his own, and each almost equally tending to a certain point, viz. to oppose the abolition of the slave trade for ever. It is curious to observe, that it has been insisted upon this night as an argument against the motion, that the disproportion between the sexes of the negroes being, they say, five to three of males to females; this they maintain is manifestly the case in Jamaica, and that it is quite unjust to persist in such a measure as this, without giving the planters notice. This they state with as much confidence and gravity, as if the subject had never been before this House. As to notice, let me ask, have they had no notice? Is ten years a period sufficient to convey a notice? They have had that time, and lest it should have faded on their memory, they were reminded of it again in the year 1790, as explicitly as a vote of this House could tell them, that the slave trade must be totally abolished in the year 1796. Two years have now elapsed beyond the time at which this House declared this trade should exist no longer. The question of notice cannot, therefore, be decently insisted upon. If it could, and that were the only objection to the present motion, I apprehend that those who oppose it, ought, upon their own principle, to vote in its favour. What is the nature of the bill proposed to be brought in? Why, in its very nature, it must be a measure calculated to give them notice when the trade shall be abolished; for the motion is, That you do now resolve yourselves into a Committee to consider of a motion that the slave trade be abolished *at a time to be limited*. What time do these gentlemen require by way of notice? Is it for twenty years; or is it until all their objections to the abolition of the trade be done away? That I fear would be a longer period still. I must by all the rules of reasoning I am acquainted with, maintain that, if notice be the object, this motion is peculiarly adapted to that purpose. It would, however, be fair in me to say, that should the House give leave to bring in the proposed bill, I should, when the blank came to be filled up in the Committee, most certainly vote for the

direct and immediate abolition of this trade, being mindful of this ground, that unless you do abolish this trade, which you have declared to be a trade of injustice and immorality; being mindful also, that the Minister has declared the safety of your islands depends upon it; I cannot conceive that this House can do its duty by any thing short of adopting the motion that is now before it. Consider the vague manner in which gentlemen who oppose this measure have spoken upon the subject. Will they give us a date in which they say we shall cease to commit acts which they themselves describe as inhuman and unjust? I am one of those who are not sanguine in their expectations of the success of this measure; but I own, if the calamities of our country have made men seriously think of reforming in every kind of luxury, in which they have been accustomed to indulge themselves—If we are to deprive ourselves of those little enjoyments which were not formerly held to be criminal—I say, if men are to hold forth an uncommon austerity of manners, in trifling and insignificant points, I hope we shall not neglect the vital spirit of Christianity, which, I am sure, we shall do if we negative the motion that is now before us.

I am well aware, that nothing of a ludicrous nature should be brought forward upon this occasion; but I cannot help reciting the case of a man, whose name appears in the state trials of King Charles II. and which I have very lately read. It appears that a man was tried for piracy, in the course of which trial it was proved, that he was guilty of atrocious robberies, and the most cruel murder, and yet his mind was so strongly affected with certain ceremonies of religion, that when he was going to suffer for his crimes, he observed as he went along to the place of execution, "I know, I have been guilty of many wicked things, but there is one thing I can say, I never went to church without pulling my hat off." I trust this country is not proceeding upon principles which every rational man must condemn, and adhering to vain punctilios instead of the substance of religion. We are not proceeding to encourage a system which lets loose an undisciplined army to deprive mankind of all blessings under a pretence of over morality or religion in any part of the globe. I trust also, that we are not going to profess attachment to religion on the one hand, while on the other we countenance a system which causes men to be sold for debts, to be kidnapped, or in any manner to be taken up and sold to slavery. I say I do not believe there is a man in this House whose mind is so formed, as to lead him to conceive that his country is in such a situation that he can seriously and gravely think he can serve it by voting for a continuance of the slave trade; and that he can shew his piety to the

world by taking care that he is not at the Opera House after 12 o'clock on Saturday night, or be seen travelling on Sundays. I say, I hope no man will gavelly think that the character of a nation for its piety, can be supported by these trifling external observances, while it submits to have upon its name a stain so odious as that of continuing a trade, declared to the world to be founded on injustice and inhumanity; I say, that your little observances of exterior, will be so far from being an excuse for your real immorality, that they will be considered as an aggravation of your guilt; for by them you will add to your other sins, the deepest, the blackest, and the most odious quality in the human character, I mean hypocrisy.

I have now delivered my opinion upon this subject. I am not sanguine in my hopes of success on a question of this sort. I am well convinced that the minds of men, some of whom think themselves enlightened, have taken a very contracted, a very strange, and a very unhappy turn, with regard to questions of reform, and every thing that implicates the principles of public freedom; and here, I cannot help observing how some men would catch at any thing which they think tends to serve their immediate purpose, although in reality it may make against it. Of this kind I take to be the observations that were made concerning rank by those, who do not wish the slave trade to be abolished. Is this the way in which they defend the trade? Do they believe that the difference between a white master and a black servant is not sufficient to support rank without absolute slavery? I say, that slavery is not the way to support rank. The best way to keep up distinctions in society is, to remove that glaring and monstrous inequality, which makes one man an absolute tyrant, and another an absolute slave; and that the best security a state can have is in the consciousness of the people that they are free. Above all, the horrors of slavery should never appear. With regard to what has been said to-night, that particular individuals may have been cruel, and that we ought not to judge of the slave trade from the possibility of some persons having misconducted themselves in it; I own I am not satisfied. It is asked, —Did not Mrs. Browning and her daughter most cruelly destroy an apprentice? and it is from thence attempted to be argued that as we cannot control the passions of mankind, we should make the same allowances for them as in other cases. To this I answer, it is because I know that man is capable of being a cruel, odious and abominable creature; that I know how capable he is of acting frequently against his reason, and even against his most immediate and most obvious interest, that I do not wish to see him possessed of that power and authority, which can decide without control upon the fate

of his fellow creature. If man were not cruel, slavery would never have been complained of in this world. Indeed, if man were not cruel, slavery would not exist.

Mr. SECRETARY AT WAR, said—I should hardly have been induced to trouble the House to-night, however desirous I might be to make a few observations upon this subject; had it not been for some of the observations of the right honourable gentleman who has just sat down. I agree with him in the result of some of his opinions, although I do not agree with him in the reasons which he has assigned for them, and that is the chief cause of my rising now. I do not wish to continue the slave trade, as its opponents charge its advocates with wishing to continue it, until all the uncultivated land in the West-Indies shall be brought to a state of perfect cultivation. I have not the least hesitation in declaring, that if the question were now, whether the slave trade should be immediately abolished, or be continued until all the land in the West Indies should be cultivated? the question would not occupy one moment more of my attention; certainly my alternative would be that of voting for the abolition. Having given this opinion as I feel it, and as I conceive gratuitously, I will state another which I think I am bound to give, namely, Whether I should vote for the motion now before you, or leave it to the Legislature of the islands, to whom, by the last address of this House upon that subject, it seems to me to have been entrusted? I own, that leaving it to their care seems to me to be the best mode that can be adopted by this House at present. Having stated this opinion shortly, I shall presently assign some reasons for adopting it. But as I differ from many gentlemen who have spoken upon this subject to night, I shall take notice shortly of the manner in which the question has been argued. Much has been said upon the interior situation of Africa; I think that a question not very material for us to view in discussing this matter. It seems to me to be equally immaterial to say much on the horrors of the slave trade, or on the general corruption and depravity which must necessarily attend it. These are points so clear that nobody has lately attempted to dispute them, and they are so glaring that they can hardly be overstated. But then comes the general question of the right honourable gentleman who spoke last: “Are you, after having acknowledged the injustice and inhumanity of the trade, to agree to its continuance?” Which he follows up by asking—“Are you to say I will rob, because another man will rob?”—Upon this I cannot help observing, that however triumphant the mode might be in which these questions were put, and whatever may be the soundness of that right honourable gentleman’s

judgement, the instance he puts, does not appear to me applicable to the measure now before you. I allow that inasmuch as example operates, each person concerned in the trade incurs some censure, because examples of this kind are not only in themselves mischievous, but have also a tendency to encourage it in others. I do not believe it to be true that we might rely on any assurance that if we discontinue the trade it would not be carried on by others. All these points appear to me to be distant from the main object of our discussion, and therefore I shall now pass them by. I own it appears to me a little extraordinary that gentlemen, and particularly the right honourable Member who spoke last, should endeavour to draw a line of distinction between the duty of this House and its inclinations.

Let me remind them of their own principles, and their own practice; it is in the same tone that they talk of this distinction, and the impolicy of giving immediate freedom to the slaves in the West Indies. Why then, let me tell them, that by continuing that slavery, they are continuing that which they know to be a great hardship upon the slaves there; but what would their answer be? They would say, "We must suffer it to be continued; for by taking it suddenly away we should create a greater evil than that which we proposed to remedy. That is the real state of the case, and a choice of evils is the point in issue.

The right honourable gentleman who spoke last stated roundly that this House, by continuing this trade for any length of time, would be guilty of a flagrant breach of duty. Whether it be a flagrant breach of duty, or any breach of duty, I will take leave to say is the whole question, and that is to be decided by a comparison of evils. The question then will be, whether, by abolishing the trade now, we are likely to create a greater evil than that which we would willingly remove; I say our interest is not any consideration at all with us except in a comparative sense; and that includes not only the safety of the whole of our islands, but also the happiness of the very people who now endure the hardships of slavery in the West Indies. I say, then, that if you take that course which, upon a view of all these points, appears to you to be the best, there can be no line of difference drawn between your duty and your inclination, because in that case you will have entirely performed your duty. I shall, therefore, do now what I did on a former occasion, because no good reason has in my opinion been given for my doing otherwise; leave this to the care and diligence of the Legislature of the Colonies. Gentlemen may ask, Why do you not fix the period beyond which you will not allow this traffic to continue? I may

be told that I am acting inconsistently with my former principles, because I agreed to the last address, considering it as a notice to the planters to diminish the importation of negroes; that they have had full notice, and if they have not acted upon it, the fault is entirely their own, and they ought to have no farther time. To which I answer, if you consider the immediate abolition of the slave trade as a punishment upon those who are interested in its continuance, your reasoning is correct; but if you regard the abolition as a measure, not of punishment upon a few individuals, but for general policy, your reasoning is inconclusive; and in that view of the subject, there is the same reason for continuing your notice as there was for giving it; for if the trade be now in the same state as it was then, the reasons which made you then forbear from immediate abolition, should induce you to forbear now. Those who wish most eagerly for the abolition of this trade may have very good wishes, but I do not know that their wishes will have the effect which they expect. If the planters go on in a system for ameliorating the condition of the negroes, that will of itself have a good effect, however discontented the advocates for the abolition of the slave trade may be. Upon the whole, in considering this as I ought to consider every question, I ask myself "how am I to do the greatest practical good?" And in that view, I own I am inclined to trust for a while to the Colonial Assemblies by way of experiment. Had I no hopes of considerable public advantage by doing so, I own I should not be inclined to follow either the proposition which is now before us, or that which is recommended in its stead; but I should follow the ideas of a man now no more; a man who left no part of the interests of mankind unexamined, who brought with him more wisdom in discussing every subject he attempted to investigate than any man I ever knew; I need not hardly say I mean the late Mr. Burke. His idea was to take much of the power of legislation upon this subject out of the hands of the Colonies, and to make many regulations within ourselves relative to our traffic on the coast of Africa; by which he wished to ameliorate the condition of the negro, and cause the slave trade to die a natural death. I may be asked, "Why do you not move something to that effect?" My answer is, I do not see the probability of producing that desirable effect, or else I would with pleasure move it. I say also that in point of fact, from whatever cause, you have not succeeded in your endeavours to abolish the trade; and that your notice to the planters has hitherto been insufficient, that there has been no good reason assigned to night why that notice should not be farther continued, and therefore I shall vote against the present motion. If I could with a wish abo-

lish the slave trade, desirable as that may be, yet still I should in the present state of the Colonies fear the effect of it. What the probable effect would be I cannot say with any degree of precision ; great apprehensions are entertained great evils might follow, and it is from that fear that my difficulty arises. Something has been said to-night tending to shew that much of the opposition to this motion proceeds from a general hatred to all innovation, arising from an abhorrence which so many of us feel towards French principles ; that indeed from that abhorrence proceeds a disposition to oppose every thing that tends to favour the freedom of mankind. So far is that idea from actuating me upon this occasion, that my hatred of French principles and French freedom would rather increase my hatred of the slavery of the negroes ; for certainly no two things in human life can bear a greater resemblance to each other, than the slavery of negroes and French freedom ; and therefore it is not on account of any general principles I entertain against innovation, or against reform, that I oppose this motion.

This is the view I have of the question. I was anxious to state my sentiments upon it, the more particularly as an attempt was made to distinguish between our duty and our inclination. I say the arguments offered to prove that distinctions are not good in themselves, and that the gentlemen who have urged them cannot follow them up with effect. I have said this to vindicate myself, and to vindicate this House from the imputation that our permanent interest goes one way, and our duty directs us to another. I deny that ; I say my duty leads me to what I am now doing ; I am considering how I can best secure the happiness of millions, and I believe I am pursuing the best mode for that purpose, by trusting this subject, for a while at least, to the care and diligence of the Colonial Assemblies. I wish it, however, to be understood to bind myself never at any future period, till after experience, to vote for any measure like the present ; that I may do, when it shall seem to me to be necessary. I was most anxious of all to state what appeared to me to be my own justification for the part I take, and the justification of the House also ; but which I should have forborne stating, but for the warmth of the right honourable gentleman who spoke last, whose erroneous reasoning in some parts of his speech, I can as easily excuse on some occasions as I can admire the force of his arguments on others.

Mr. BARHAM said, that it seemed to be the chief object of several speeches delivered this night, to persuade the House, that all those who, professing to condemn the trade, should nevertheless vote against the present motion, were, in fact, secret friends of the trade,

and deserved only the reproach of hypocrisy, in addition to the other reproaches usually heaped upon them. It was possible, however, that a man might concur in full approbation of the end, and yet consider the means as highly unsuitable to attain it. For his part, he would not be deterred by such insinuations, either from giving the vote he thought it his duty to give, or from expressing the sentiments he felt. What would govern his vote on this occasion, as it always had done, was an earnest desire that the trade should cease, and the best judgement he could form on the probable effect of measures offered for this purpose to the House.

With regard to the motion now made, he had always maintained the impracticability of effecting the abolition in this way, and was convinced that the attempt would only prove to perpetuate the trade in a shape still more adverse to the interests of humanity than it was at present. Whether he was right or wrong in this opinion, the question was, at least, of some importance. On the decision of it, he was always desirous to rest the whole case; and to the examination of it, he had frequently solicited gentlemen on the other side; but in vain: they were so occupied by their invectives against the trade, and all those whom they chose to consider as its advocates, that they had no time for the inquiry, whether the means they proposed for its abolition were likely to be at all effectual or not.

It had been sneeringly asked, about what time the trade might be brought to a conclusion, if those means were adopted which he and others had recommended; and one gentleman had been represented as wishing it to last two hundred and forty years. The answer he should make to this question would neither be, in two hundred and forty years as had been inferred from that gentleman's speech, nor in eight or nine years as that gentleman had actually said; but his answer would be, *Let it cease as soon as possible*. For the purpose of cultivating new lands, he wished it not to continue a moment; and he was glad to hear it proposed to make compensation to the owners of these lands, because he thought it would facilitate the adoption of many desirable regulations in the islands. For his own part, though he pretended not to make so great a sacrifice as his honourable friend, he was as desirous to renounce whatever share of such compensation might be due to him; but he had no authority to relinquish the right of others, which, in many cases, might be their all, and for which, if taken away for a public purpose, the public would undoubtedly give a full indemnification.

One advantage of the plan, which was by some persons derided as nugatory over that which they pursued themselves, was pretty evident. It would operate, at least, immediately. Instead of giving an annual

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spur to the trade, as the right honourable gentleman's motions did, the trade would be immediately checked and confined. While various restrictions were adopted here to narrow the supply, every regulation might be introduced in the Colonies to lessen the demand. By such measures alone could the abolition ever be effected: had they been pursued from the first, he was persuaded the trade would hardly have lasted till the present time; and even now he believed they would attain the end at no very distant period, unless gentlemen continued by such motions and speeches as had been made that night to irritate the minds of the Colonies, to excite their fears, and to render them averse from the work which had been recommended to them. Whether such conduct might altogether disappoint the hopes which he and his friends had formed, he could not pretend to say; but if it unfortunately should, he doubted not but those would be loudest in their reproaches, whose violence and obstinacy had been the chief cause of the disappointment.

Be this as it might, he should continue to pursue those steps which appeared to him to afford the best chance of putting an end to the trade; against the present motion he should vote, because it afforded more, and counteracted the measures from which there was as yet no reason to despair of success.

Mr. Chancellor PITT observed, that several allusions were made to what he had said to-night. He begged it to be understood that nothing which was delivered by him on the subject of compensation, was uttered for the first time. He had on more occasions than one given an opinion with respect to land in the West Indies, which the Crown had granted, and for which a consideration had been received by the Crown.

The House then divided on the motion—Ayes, 83; Noes, 87. The motion for the abolition was thus lost by a Majority of 4.

After the division, Mr. WILBERFORCE observed, that as some gentlemen who had opposed him on this question had nevertheless shewn a disposition to admit some limitations to the slave trade, and in particular that of confining the future supplies to the object of filling up the present gangs in the West Indies, he wished to know whether he might hope that they would make any motion on that subject, as if they would not, he might probably, on some future day, propose a motion himself upon it? He also observed, that he might, perhaps, also move some question for restricting the trade on the coast of Africa.

Thursday, April 4.

Mr. ATTORNEY GENERAL spoke nearly as follows :—
The motion I intended to make is so reconcilable to the principles which have always regulated the liberty of the press in this country, that I should have thought it unnecessary to introduce it by any observations whatever, had not reports been circulated that it was to be of a nature very different from what I intend to propose. Before I explain the nature of the bill, I shall take the liberty of stating what has been said on this subject. It has been said, that I meant to make the authors of all the anonymous paragraphs which appear in the public prints affix their names to the articles they write. It has likewise been said, that I meant to call upon all proprietors, publishers and printers of papers, to find security for all fines and penalties which might be imposed upon them. Neither of these, Sir, have any thing to do with the principle upon which I intend to found the bill I shall move for leave to bring in. I do not mean to propose any regulations inconsistent with the principle of the freedom of the press as it now exists, and which admits of no previous restraint. The common law of the country is sufficiently adequate to the punishment of libel. If a person libel the public, or libel an individual, he is held to bail, upon a bill of indictment being found against him by a Grand Jury of this Country. This has been found a sufficient barrier against the abuses of the press. If the same security attends the informations filed by the Attorney General, enough is done ; I have nothing more to say ; the rights of the subject are protected, and no previous restraint imposed.

The principal object I have in view by this motion, is to procure a greater facility than at present exists, of proving who are the real proprietors, printers and publishers of any particular newspapers.—There are other objects of inferior importance. One of them is to give greater security to the revenue, and probably to increase it, by preventing newspapers from being printed on unstamped paper. Another was to prevent the exportation of unstamped newspapers. And lastly, I intend to propose that the exportation of either stamped or unstamped newspapers to an enemy's country should be prohibited, for reasons I shall hereafter state. With respect to some other publications, which are not to be stamped, but which are also objects for regulation, I shall offer a few observations when I have done with the newspapers. The law with regard to periodical publications, is well known to the House. If you purchase a newspaper at the shop where it is published, this purchase is held to be sufficient evidence against the proprietor, printer, and publisher. Gentlemen

may say, that it seems very extraordinary any farther proofs should be wanting. In reply to any remark of that kind, I can only observe, that the facts which I am prepared to state will shew that the present proof is defective; that there are means of eluding the law on this subject, and that individuals have not the same security against libel which the public has. I should fail, however, in the object I have in view, if the measure I now propose does not regard the character of individuals as well as the public. The abuse which is now poured on private characters, in the public prints, is astonishing, and calls loudly for some means to repress it. I remember, several years ago, to have heard it stated with surprize, that newspapers should be permitted to remain in the state of licentiousness in which they then were. Looking back, however, to newspapers thirty years ago, the difference in the degree of private slander was immense between them and the papers of the present day. This vicious practice has grown by degrees to such a height, and has become so general, that it cannot be supposed the individuals engaged in it are actuated by any malignant intention. This, however, is not a sufficient apology: but I will submit to the House, whether an alarming public evil does not arise from such a deal of private slander being continually presented to our eyes? I would have you consider, whether the constant current of abuse which flows from the newspapers of all parties, has not a very great tendency to deaden that delicacy of feeling upon which the purity of morals so much depends?

In the course of the observations I shall have the honour of submitting to the House, I will make it appear that printers and publishers, as the law now stands, may, by certain means, avoid being punished for the libels they publish. Is it not fit that they should be rendered completely responsible? Under these considerations, it became my bounden duty to bring forward this measure. The security of individuals against libel is very weak indeed; but it is not so with the public. To prosecute effectually, it is necessary that the paper should have been purchased in the shop of the person who is prosecuted: this cannot always be done by individuals; but the Government, so far as regards the metropolis at least, are in full possession of this species of proof. I shall state how this happens. It is a fact, I believe, pretty generally known, that the Government employ a person to buy a copy of every newspaper that is published. This is done because, if an information be filed, it is necessary to begin the prosecution by proving that the paper was bought at the shop of the person against whom the information is filed. But the individual is in a very different situation. If there is any thing supposed to be libellous in a newspaper, it is difficult to get it on the

day of publication, and almost impossible on the day after, because it is refused to be sold. Notwithstanding this unwillingness to sell such newspapers, the scandal has ample room for circulation. Go into the private houses of your acquaintance, there you will find it occupying the attention of the family; go into every coffee-house, and there you will find all the tables loaded with it. The individual who is the subject of this base scandal perhaps goes to a lawyer, and asks him in what manner he is to procure redress. The first question the lawyer will ask him will certainly be, "Can you prove where this paper was published?" If he can answer in the affirmative, he then has *prima facie* evidence against the proprietors of the newspaper; but if he is not able to shew the particular shop in which it was bought, he must sit down content with the abuse that is heaped upon him, and patiently suffer all the evils it may inflict. It is true there is a sort of proof, independent of buying a paper in the shop of the proprietor; the very shewing it in a coffee-house might be brought forward as evidence: but this is a species of evidence to which a Jury would not be likely to pay much attention. Thus, then, it appears evident, that the public have much better security for proof against libels than individuals.

But the shameful system of calumny and slander which disgraces the British press, has found its way into the provincial newspapers, and complaints have frequently been made of a neglect in prosecuting them. Those, however, who made those complaints, were ignorant of the impossibility of reaching them as the law now stands. A prosecution cannot be commenced unless there is evidence of buying the paper from the publisher; and, to be able to produce this evidence upon every occasion, Government would require to have an establishment in every town in Great Britain for purchasing newspapers.

It happens, though merely accidental, that the public have another security besides that which I have just mentioned. This security arises indirectly; and therefore there, perhaps, ought to be some degree of delicacy in using it. I think, however, it would be better that it were distinctly avowed, and made directly applicable to this security. The act of the fifth of George III. requires every person printing newspapers to give security for the amount of the duty upon the advertisements which appear in his paper. The act of the 29th George III. enacts, that not only the person who professes to print (for it frequently happens that the person who professes to print has really nothing at all to do with that part of the business), but one or more of the proprietors, should give security in the Stamp-office for the payment of the duties upon the advertisements they

publish. This regulation, you will observe, was not framed for the purpose of rendering them amenable to criminal justice, but in order to secure the revenue. But even individuals, in their prosecutions, may avail themselves of this circumstance. After proving the fact that you bought the paper, you prosecute the shop where it is published; you may then call for the production of the bond in the Stamp-office, which will afford you *prima facie* evidence as to the proprietors. The first instance of advantage being taken of this mode of proof, happened in the case of Mr. Topham, who was proprietor of a newspaper called *The World*. An information was filed against this gentleman, for libelling the memory of the late Earl Cowper. As there was no suspicion that libelling the memory of a dead man was prosecutable, the paper which contained the libel was easily purchased; but the prosecution failed on account of an informality. The principle, however, of this mode of proof, seems to be defective, inasmuch as it was intended for a check to prevent the defrauding of the revenue, and not for any other purpose. It is objectionable, too, in another respect; for you cannot in justice make the person whose name you find in the Stamp-office answerable in a criminal prosecution, if he has parted with his property in the paper, and ceased to have any kind of interest in it—It would be pressing the principle too far to say, that, because he was liable for the payment of the duty due upon advertisements, he should also be answerable for every libel which might appear in a paper over which he had no control whatever. It is also defective in this point of view, that only the proprietor whose name is in the Stamp-office can be made liable by it, whereas justice requires that every proprietor should share in the penalties, as well as in the profits attending his newspaper. I see, indeed, no reason why every proprietor should not be made liable. It is now found, that the securities I have mentioned are very imperfect. A newspaper may have a very considerable circulation in the metropolis, and also through the whole country, without any person being found who can be made strictly responsible for its contents. To shew that such cases exist, I shall briefly state to the House the circumstances which have induced me to suggest reasons for preventing them to occur hereafter.

It will be in the recollection of every one who hears me, that there appeared, in a certain newspaper, a letter, giving an account of the treatment of the French prisoners at Liverpool: and here I must beg leave to say, that if the statement in that letter was true, the manner in which the prisoners were treated at that place was a disgrace to the nation which could not too soon be wiped away by a just reparation; but, on the contrary, if it was false, the author of

it is an enemy of his country, and, if he could be found, deserves the most marked punishment the laws can inflict for such an offence. It will also be in the recollection of the House, that there was soon after published, in the same paper, a report from the Mayor of Liverpool, directly and anxiously contradicting the statements contained in this letter. Individuals, also connected with the service of supplying the French prisoners in Liverpool, were zealous in publishing contradictions to the letter, and vindicating their own characters. I must own, when I read that letter in that newspaper, I was not surprised to hear that many persons said, "What is the Attorney General about, that he does not prosecute this?" I must, however, remark, in answer to many observations of this kind, that there are a great variety of things to be determined before a prosecution by the Crown ought to be commenced—not only whether the case is fit to be prosecuted, but also whether the prosecution can be carried through with effect. I am not the friend of prosecutions: but I should be very unfit, more particularly in these times, for the situation I hold, if I had hesitated a moment in determining upon prosecuting this libel. Having instantly determined on the prosecution, an information was filed. The paper was bought at the shop in which it was published; I thought I had my evidence complete—but I was deceived. From every inquiry that has been made, from every account that can be collected, I have reason to believe that the person I have been prosecuting is not in this country—at least, if he be in the country, I cannot discover him; but according to my best information, he is abroad. Some time ago, a gentleman gave security in the Stamp-office for the duty upon advertisements in this paper, but he ceased to have any interest in it about a year and a half ago. Now, though this gentleman can be called upon to make good the payment of the advertisement duty, it would certainly be an act of unjust severity to make him answer to a criminal charge of this nature. This is the situation of the prosecution.

I shall now call the attention of the House to another circumstance connected with newspapers. I have frequently observed with astonishment, that, in the debates of the French Legislature, it has been publicly asserted that they had their journals in this country. I hope there is no man in the nation so detestably base as to lend himself in this way to the purposes of the enemy; but when I see these false accounts respecting the treatment of the French prisoners here minutely detailed in the French papers, what opinion must I entertain of any man who could have published accounts calculated to expose his own countrymen to, perhaps, the cruelest usage in return, for severities falsely said to have taken place here? But there is

another very extraordinary circumstance connected with this business. I hold in my hand a great number of newspapers, which were found on board of a neutral vessel bound to France: they are all unstamped, and contain such information that any person who should have written it to France would have incurred the highest punishment. These papers are different numbers of the papers I before mentioned. It may be said again, why is this not prosecuted? But were the case fit to be prosecuted, I must ask, where am I to find the publisher? Here are two other papers, which were found in the same vessel along with these: the one is stamped, and the other is unstamped. It is true, that if I go to the offices of these papers, I can find real printers and publishers; but then, unless I could shew that they came from their respective shops, my evidence would fail. These papers were discovered in consequence of information having been received at the Stamp-office, that the revenue was considerably defrauded by unstamped papers being printed and sent abroad, as well as circulated in the country. The Stamp-office, anxious to secure the revenue, sent a circular letter to each of the newspaper offices, informing them, that if they printed any unstamped papers, they would be very strictly prosecuted. Upon receiving this notice, one of the two last-mentioned newspapers very handsomely states, that the Stamp-office would act very properly in prosecuting persons who print on unstamped paper, as that practice had been carried to a great height, and the revenue considerably infringed. It is rather extraordinary, however, that the paper which contains this paragraph should be the unstamped one of the two.

One of the greatest excellencies of the British Constitution is, that while it gives the fullest extension of genuine liberty, and secures the real rights and promotes the true happiness of the people, it belongs to its influence, it belongs to the good sense of Englishmen, that they should, upon urgent occasions, deprive themselves for a time of the blessings they inherit, in order that they may afterwards enjoy them with the fullest security. I am happy, however, that I have not any proposition of this kind to make; and I am sure I shall not be told that it is not fit I should have the means of prosecuting with effect those offences which the public interest requires to be punished, nor that the individual who has been injured by calumny shall be put in such a situation as to render it impossible for him to commence an action against the person who is, perhaps, working his ruin. It is my intention to make some provision, in the bill, of this sort—to make it the duty of the Commissioners of Stamps to ascertain who the real proprietors

of newspapers are. I am aware that I may be told, that the regulations I shall propose to be adopted will probably tend to diminish the revenue; but a small sacrifice in one branch of the revenue is not to be compared with the advantages likely to ensue, both to the country and to individuals, by this measure. I say, I would propose to make it incumbent on the Stamp-office not to deliver out any stamped paper for printing newspapers but to persons who shall be known to them, and who shall make an affidavit that they are the proprietors, the printers, or the publishers, of their respective papers; that these persons, being thus known in their real characters, shall all be answerable in the same manner as the law now understands them to be. While on this subject, I cannot avoid stating a very scandalous practice which prevails in some newspapers. I remember a case in Chancery which will illustrate it. A proprietor of a newspaper was called upon by a *sifting bill*, as it is termed, to declare his profits. The conscience of the defendant having been pretty well sifted, it did not appear that any profits had arisen from publishing. "Oh, Sir," said the complainant, "you must ask him what profits have arisen from what he *did not* publish!"—"How! profits from what is not published?"—"Why you know," replied the complainant, "that paragraphs come in in shoals, which are paid for not being inserted by those they are written against!" I doubt not that in many papers charges are made for suppressing malicious paragraphs, and I am sure the House will not regret to see measures taken which may be likely to check a practice of this nature.

The next object I have in view is, to prevent by this bill the practice of printing on unstamped paper, and the exporting either stamped or unstamped newspapers to France during the period of hostilities between that country and this. The utility of such a restriction was obvious from the nature of the intelligence contained in the papers which had been seized. In one paper there is a curious advice given to the Lords of the Admiralty. It is said, that "a valuable West-India fleet is on the point of sailing under the weak convoy of two frigates, which may easily be intercepted by two line of battle ships from Brest; the Admiralty ought certainly to strengthen the convoy." This paragraph, it is true, is clothed in the disguise of advice, but it was not the less dangerous or insidious on that account. The detestable letter respecting the French prisoners which I have already mentioned, was also introduced with the shew of impartiality, and appears to come from one person to another in a very candid manner. Here again this paragraph is found on board a neutral vessel going to France: but I shall only

ask the House, what they conceive would be the fate of any person who should have been found to have sent this information to the enemy in writing? It is certainly of the greatest importance to prevent such communications, whether printed or written. In another paragraph it was stated, that "Great Britain and Ireland are two integral parts, and equally liable to the attacks of the common enemy; but as the people of this country were zealous for its defence, the French would certainly make an attempt upon Ireland, where the discontents of the inhabitants would favour their designs." If this is not giving information to the enemy, I am at a loss in what light to consider it. If it was not intended as such, it is still a thing which ought not to be allowed.

I have alluded to another kind of publication, besides newspapers, as fit to be embraced by the bill I propose to bring in. There are a vast number of anonymous pamphlets, without the name of either printer or publisher, circulated with the greatest industry through the country. Some of them appear to be written by very able men; but the opinions which they propagate concerning religion are detestable—the Government, libellous—and general politics, most wicked and dangerous. They have certainly a very direct tendency to disturb the happiness and tranquillity of the kingdom, by alienating the affections of the people from their Sovereign and happy Constitution. I have devoted a good deal of my time and attention to consider how to render the publishers and authors of these works responsible, consistent with the principle on which I shall always contend the liberty of the press ought to rest, viz. that of imposing no previous restraint to publications. I cannot flatter myself that I have yet fallen upon any proper method of regulating these pamphlets. I shall therefore defer any proposition with respect to them until another opportunity.

I shall have a lasting satisfaction in the recollection I shall have of this measure, if it should accomplish the end I wish. I trust it will enable men of all political parties to bring to justice those who libel them, by ascribing improper motives to their conduct. In saying this, I mean to speak of the papers that are friendly to Administration, as well as those which favour Opposition. I hope there is no newspaper in this country to which this observation will not apply.—I move,

"That leave be given to bring in a bill for preventing the mischief arising from the printing and publishing of newspapers by persons unknown, and for regulating their printing and publication in other respects."

Mr. SHERIDAN declared he would object to any kind of measure introduced by the learned gentleman, concerning what he terms restricting the license, and limiting within bounds, the Press. Every allowance to which the honourable gentleman was entitled upon the principle of candour should be allowed him; but, in the instance before him, he had reason to suspect that very great latitude in that particular virtue could not be attributed to him. He was free to say, that in the bill, and in its tendency, lay concealed a design of destroying the liberty of the press altogether. This he considered but merely the preface to that which probably, at no very distant period, was intended, namely, a general crush of every publication not exactly according with the party in power. He perceived that its purport had in view, not only all newspapers, but every other kind of periodical production that was published in the kingdom. He trusted it would have no partial consideration for party productions, but would comprehend every species, including even that recent publication called *The Anti-Jacobin*, a print that abounded with as much libellous matter as any he had heard of, and that too without a stamp. But he feared, that, whatever species of publication this bill might include in its spirit, or even in its letter, an Attorney General would scarcely ever be found ready and desirous of prosecuting for any slander which might issue from any print published for the purpose of abusing those in Opposition. His own experience furnished him with numberless documents to that effect. Did the honourable and learned gentleman, among all the libels that he saw and knew were ushered into the world against him and his friends, charging them with every political crime that ingenuity could devise, and every private error that depravity could invent, to render men odious, or make them contemptible—did that learned gentleman, he would ask, ever make any effort even to threaten the delinquents for such misconduct with a legal prosecution? Certainly not. It was certain, however, that he was not a friend to prosecution. He was of opinion that the Press should be unfettered; that its freedom should be, as indeed it was, commensurate with the freedom of the People, and the well being of a virtuous State: on that account, he thought that even an hundred libels had better be ushered into the world, than one prosecution be instituted which might endanger the liberty of the press of this country. He remarked, that the honourable and learned gentleman who submitted this bill, stated a case in the course of his observations, insinuating that the produce to proprietors of newspapers, for scandal *not* published, was as profitable in the degree, and as great, as that which they obtained from scandal they disseminated. If that be the case,

he would be glad to be informed, what the proprietors of Treasury newspapers received from their Comptrollers for the abuse so abundantly lavished on Opposition, and for that which they withheld from appearing against their own patrons? and whether, as all proprietors were to be punished alike, they were to be considered as proprietors, since the papers existed at their expence? He might readily answer both questions himself, were not the redundancy of the reply sufficiently obvious, from the consciousness that obtained on the other side of the House. Upon the whole, it was his determination, in whatever light he considered the intentions of the honourable gentleman who was about to introduce the bill, to oppose it; at present, he considered it a dangerous innovation, as well upon the liberty of the individual, as on the liberty of the English press.

Mr. ATTORNEY GENERAL lamented the honourable gentleman who spoke last happened not to be in his place when he first introduced his motion; if he had, he would have observed that the tendency of the measure proposed, instead of restricting the liberty of the press, the liberty of the individual, or that of the nation, went to the security of the first, the maintaining the second, and promoting the third. In the farther progress of the bill, the honourable gentleman may have cause to like it better. This was a subject often canvassed before; and he thought the Public had a right, as well as the Government, to expect a bill of this nature to be introduced; and at no time was it ever so expedient. As to the point mentioned by the honourable gentleman, he had no opportunity of taking it into cognizance; for he never saw it without a stamp. And as to the libels said to be ushered forth by publications of the kind, in like manner mentioned by that honourable gentleman, his answer with regard to them was exactly the same. One general principle prevailed in the bill which he hoped to have the honour of bringing in; and that was, that it should embrace all publications. As to the statement of the honourable gentleman, saying he was an enemy to all kinds of prosecutions, this he thought too general, and too much abounding with a dangerous latitude for him, either in his professional capacity or otherwise, ever to admit.

Mr. SHERIDAN, in explanation, repeated his observations; he declared himself an enemy to all kinds of prosecutions, although himself was as much libelled as most.

Mr. Chancellor PITT said, he had read the paper alluded to by the honourable gentleman opposite to him, and observed how much satisfaction it afforded him. It certainly was stamped.

Mr. SHERIDAN replied, that the qualification that entitled it to the approbation of the right honourable gentleman did not exactly correspond with what he should consider as recommending it. For his part, he made it a rule to read a paper, and approve of it for its wit, not for its stamp.

Mr. TIERNEY said, there was a part of the learned gentleman's speech who made the motion, which he could not pass over in silence: it was that in which he insinuated, that the editor of the paper he had spoken so much about, inserted the letter from Liverpool respecting the French prisoners, knowing it to be false. This he would positively contradict, and could assure the House, on the authority of the editor himself, that he had not the smallest reason to believe that the contents of the letter were false; and he had merely inserted it with the view of affording an opportunity of contradicting it, if its statements should turn out to be erroneous. He was certain that gentleman had not the slightest suspicion that he was inserting any thing calculated to occasion mischief; he never would have published it if he had conceived it could have had such an effect. For his own part, even if cruelty of any kind had been employed against the French prisoners, he could safely say, as indeed it was his opinion, that the Executive Government of this country were to be exonerated from such an imputation; nay, more, he was persuaded that no cause for making so gross a charge against the humanity of Englishmen did exist. Here he thought it his duty to observe, that he stated this fact to set the learned gentleman right, who has instituted a prosecution concerning that matter, and, if possible, to rescue an innocent man from the consequences of such a prosecution. As to the tendency of the bill now before the House, he foresaw what would be the consequences to the liberty of the press; he foresaw the clog it would create to talent and to literature; he foresaw the restraint it would be on political freedom; prosecutions upon prosecutions would be pursued, till every vital spark of public spirit would be lost in mean time-serving acquiescence to power. This was already sufficiently manifest in the prosecution of the printer who published the pamphlet written in answer to that ushered into the world by the Lord Bishop of Landaff: there one of the counts in the bill of indictment stated, "that," among other charges, "he, the said Johnson, with an intent to vilify the right honourable William Pitt, did charge him the said William Pitt with being insincere in his endeavours to make peace," &c. Here Mr. Tierney declared himself perfectly convinced that the design by this bill was to fetter political discussion, and keep the people in the dark; for, after the passing of this bill into a law, such a pamphlet would not

dare again be published. None would venture to publish high treason against the majesty of William Pitt, and it would be eventually confined to the walls of that House to call it in question. But he would repeat it, whether libel or not, that the charge made against the right honourable gentleman was such as he maintained. He doubted his sincerity to make a peace; and if he doubted his sincerity, at least, the last time, he certainly was convinced of his insincerity the first time. Whatever might be the fate of this bill (though, indeed, he anticipated its success), still this liberty was left, that, where he stood, the right of delivering his sentiments on the conduct of that right honourable gentleman as yet remained; and, as long as it did, and he should be afforded an opportunity of uttering them, he should, without hesitation, uniformly make use of that right, whilst he continued a Member of that House, and it remained.

Mr. ATTORNEY GENERAL in reply declared, that he had never said, of the paper alluded to, what had been imputed to him. With respect to the editor, if he did not know it, but he knew not himself who the editor was, that was certainly one thing; but still the very publication of it, without knowing that it was true, was a high offence. The honourable gentleman had next alluded to the information against Mr. Joseph Johnson; and here he would explicitly assert, taking the whole of the indictment, and that the direct effect in publishing the matter in question, more especially with respect to the context, was of such baneful influence, that it was an offence worthy of being prosecuted. For himself, he had to say, that he never had occasion to put to the Jury a question otherwise than this: "Do you believe that the intention was 'malignant or honest?'"

Mr. HOBHOUSE was convinced that the bill would operate as a previous restriction; and he also was of opinion, that the subsequent responsibility that it required was excessive. It went to an exclusion of public discussion, and so far operated as a previous restriction; and the excessive responsibility it required would produce the same effect. The measure abounded with danger to the freedom of sentiment, as far as it went to the exclusion of its publication; and for that, and several other equally cogent reasons, he should be against the bill.

Mr. Chancellor PITT defended the several clauses of the bill. He insisted that it did not contain one alteration of the existing laws. It did not require a restriction of political discussion; he meant that kind of discussion which bold and honest truth, upon principles of fair reasoning, required. Its prime object was to fix

and establish that ; and the means for such a purpose were the prevention and punishment of treasonable slanders and seditious abuse. An honourable gentleman had stated that he was no friend to prosecutions ; and he added, that such was his sentiments, notwithstanding few were more subjected to libellous abuse than himself. For his own part, he could exactly say the same ; but then he had to add, that in himself there was implicated the measure ; and there was the cause that was the reason of introducing of this bill. Mere personalities were not considerations, however individuals might feel aggrieved, which could produce a measure of this kind. Let any man look at the newspapers of the present day, and he will find how necessary it is to check the evil here complained of. As to the paper recently mentioned by his honourable and learned friend, what was its actual purport ? was it giving articles of information to Englishmen ? No ; it was giving information and advice to the Directory of France ; it was the instrument and engine of treason and rebellion. As to the prosecution established against the printer mentioned, for the libel against himself, he could only say, that it was not the personality, but because it implicated the welfare of the State and the character of Parliament with him, in one direct charge of insincerity, that it was ever commenced. But the charge of insincerity did not originate there ; it proceeded from that Club whence were disseminated opinions not less schismatic and erroneous, from whose principles proceeded that pamphlet of a learned gentleman, not then in his place, who, not content with patronising and protecting every species of libel that political slander and malignity could invent, at last introduced one more libellous in its nature than all he ever defended or before protected ; a pamphlet not more famous for its calumny than its malignity, and not more abounding with either than with unfounded declamation and inflammatory zeal. The bill was moderate and just ; it went to prevent slander, both public and private, because it demanded adequate responsibility if a breach were to be committed in either : so that, considering it in either respect, as protecting the individual, and protecting the Executive Government, he could not but consider it as protecting the liberty of the press ; and upon that identical ground it should have his warmest support.

Mr. SHERIDAN began by noticing the two speeches, or rather the explanation, and the subsequent speech of the right honourable gentleman ; and by expressing a hope that he might be indulged a little beyond the strict rule of explanation. In the first place, the right honourable gentleman had not stated quite fairly what he had advanced upon the subject of his indisposition to prosecutions. He

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never could be supposed to apply what he said to prosecutions, in which the safety of the state was concerned: but he did not see that this measure was calculated to give evidence against offending persons. Newspapers were not set up by men of large capital; and unless where they were set up under the countenance of Government, they were commenced by twenty or thirty persons, who subscribed each one hundred pounds. Now he would ask whether any gentleman would believe it possible that any person would purchase a share, when the publisher, editor, and printer, were held not to be alone responsible; and when every one proprietor was to be liable to fine and imprisonment? The learned gentleman, if that were the case, must see that there would be an end of that species of publication, and that none would be set up except under the connivance of the Government, and with the capital of the country. The right honourable gentleman had alluded, in the absence of a learned gentleman (Mr. Erskine), to whom the rights and liberties of the people owed more than to any lawyer whatever, to what that learned gentleman had said, and he had been pleased to call him the advocate and patron of all libels. This he did in his absence. Now he would venture to assert, that if the right honourable gentleman had said so much in any other place, he would himself have said what was a libel. But the questioning of the sincerity of the right honourable gentleman was stated to be a libel against the majesty of William Pitt. If that were the case, surely he might complain of some partiality, in one person being prosecuted for making use of such an assertion, and another person being suffered to go unnoticed; for in the pamphlet published by his learned friend, there were great doubts expressed of the right honourable gentleman's sincerity; but the House had determined him to be sincere; did that alter the question? Would he permit him here to apply the doctrine of the gentleman who had introduced this measure? If a person had really doubts of his sincerity, according to that doctrine, it was no libel, for that gentleman had always submitted it to the Jury, whether the intention was mischievous or innocent. But this prosecution was commenced for entertaining doubts of the sincerity of the last negotiation. Of the insincerity, however, of the former negotiation nobody had any doubts, and no prosecutions were instituted upon it.

Mr. Chancellor PITT said, that he had not made two speeches, as the honourable gentleman had supposed him to have done; he had merely given, when he first rose, a short explanation, and had not said any thing upon the subject before the House till he had offered himself to their notice. With respect to what the honourable gen-

tleman had said, he had mistaken his meaning. He supposed him to have said, that the pamphlet in question was borrowed from the publication of the learned gentleman; he said no such thing, but he did say that the observation which had been made to-day had been borrowed from an expression which had been attributed to that learned gentleman. He had then described him in his professional capacity, as the advocate and patron of these libels. What he was in his personal capacity, he did not mean to judge. That he was in his professional character successful for many persons, and that in some cases, fortunately, he was not so, was a circumstance which he was sure the learned gentleman will be so far from feeling to be a libel, that he would be sorry if it were proved that the imputation was a false one. What, therefore, he had stated was, that he was the advocate of these libels; and, speaking of the most eminent of them, the answer to the Bishop of Landaff, he had said that he held that very doctrine which had been stated here to-day. That point, however, it was not fit for him to argue again, except to say, that they who brought forward these statements of the insincerity of Government, meant them as no slight imputation. He stated, that it did tend to bring into disrepute the executive and legislative power of the country. With respect to the other observation, that no one ever thought Government sincere in the first negotiation, he had as much right to be believed as the honourable gentleman; and he hoped there were many more persons who did, than who did not, think Government sincere in wishing to make peace upon just and honourable terms.

Earl TEMPLE expressed himself strongly in favour of the bill. He insisted on the necessity of checking the growth of abuse, and, of all others, the abuse of sedition and treason, which had lately made its appearance in the newspaper just mentioned. For this purpose, he thought it but fair and reasonable as an honourable gentleman had stated a personal knowledge of the editor of that paper, that he should forthwith give his name, that such a scoundrel as that should be brought forth, and committed to merited punishment.

Mr. TIERNEY did not conceive himself bound to answer the question. He did not conceive that the noble Lord, who had so proudly boasted of his stake in the country—a *stake* which it now appeared had been stolen out of the *public hedge*—had any right to put such a question. He did not stand in the light of a common informer. The person of whom they spoke was in estimation with his friends; he was not liable to the coarse appellation which had been used; “nor would the noble Lord venture to use it to his face.” That person declared he had not erred knowingly, or with

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malice intent. He inserted directly the contradiction which was offered, and expressed his regret at having been misled. This, Mr. Tierney thought, was a sufficient reply; but, whilst on his legs, he would proceed to tell the noble Lord, and advise him in future, not to ask questions too flippantly, otherwise he might receive such an answer as he would not like.

Colonel GASCOIGNE said, that the editor for whom Mr. Tierney had made a defence, had not shewn a high degree of contrition. The libel was printed in large letter, and the contradiction in types which it required a magnifying glass to read.

Lord W. RUSSELL gave his negative to the present motion. If the editor and acting proprietors were made responsible, he saw no reason why innocent persons, advancing their capital in this way, should be involved. It was, in his opinion, an insidious and underhand blow at the freedom of the press. It would be more decorous in the learned gentleman to notice, in the first instance, the attacks which had been made on Members of that House, charging them with holding a correspondence with France. The names of those libellers may be unknown to the learned gentleman, but they could not be unknown to the Ministers, as the name of one of them appeared in the pension list which was this day laid on the table.

Mr. ATTORNEY GENERAL spoke in explanation.

Mr. SOLICITOR GENERAL wished to know, if persons were to be permitted to indulge slander and sedition without responsibility?

The motion was to provide, that persons should be made responsible for that which they received profit from. He wished the noble Lord (Russell) to remember how much the prosperity of the country rested on the ground that attempts should not be taken to invade the State. His learned friend had stated, that notwithstanding every endeavour, he had not been able to discover the author of that abominable slander on the country, in the paper referred to. The editor had kept himself concealed, nor was it much to the credit of those who could vindicate such a man. The paragraph was a gross calumny upon the country at large. The explanation stated, that it came from a person whom the editor did not know; but ought he not to have made previous inquiry before he inserted it? He could not, therefore, allow himself to give any credit to the sincerity of the editor.

Mr. TIERNEY remarked, that the learned gentleman seemed to think that he meant to defend the account in question. He was in the judgement of the House whether he did not reprobate it in the most decided manner. Another point was, that it should seem as if he was in habits of friendship with persons who had absconded. No

persons, one only excepted, would wish him to turn informer; but he had seen the person alluded to only two days ago. "If a direct charge was made against that person, was the learned gentleman sure that he would not appear?" and, indeed, he doubted whether that gentleman was under any embarrassment on the subject.

Sir WILLIAM PULTENEY expressed his jealousy and alarm, lest the bill should prove detrimental to the liberty of the press, the grand palladium of the Constitution. He confessed, that, during Mr. Pitt's Administration, it had suffered little or no infringement; he had acted with much tenderness and delicacy on a subject which he knew so essential for the interest and happiness of a free people. The bill now in contemplation challenged, however, their particular animadversion. It came in a very questionable shape, and ought to be watched with much circumspection. The liberty of the press was of such a sacred nature, that we ought to suffer many individual inconveniencies and hardships rather than check its influence in such a manner as to endanger our liberties; for he had no hesitation to maintain, that, without the liberty of the press, the freedom of this country would be a mere shadow. The communication of ideas on discoveries of much magnitude and importance to mankind would be controled, if not prohibited; and every man would be afraid to publish his sentiments, lest he might involve himself in consequences fatal to himself and connections. In some countries, less tenacious of liberty, there were certain officers appointed to examine and license publications; and whenever the authors adventured their thoughts to the public, without the sanction of the persons now described, they generally rendered themselves liable to all the pains and penalties of an arbitrary power. He rejoiced that we did not live in such a country; and was happy to think, that the Legislature had sufficiently guarded between the liberty and licentiousness of the press. Either Government or individuals had redress, whenever they felt themselves aggrieved; and he could not therefore conceive any reason for the bill now proposed, which, from every idea which he could form of it, certainly militated against liberty. It therefore became them to watch narrowly every step of its progress; and if they could not persuade those in power totally to abandon it, they might at least use their efforts to render it less dangerous to the proud principles of freedom which characterized the subjects of this country. There was one feature of it to which he could not give his consent; that was, the rendering all proprietors of newspapers responsible for whatever appeared in the paper with which they happened to be commercially connected. He perfectly coincided in opinion with Mr. Sheridan, who had stated, that the original projectors of newspapers,

whatever might be their talents or acquirements, were seldom persons of sufficient property to commence such an undertaking without the pecuniary aid of some friends, who adventured merely for the sake of profit. If, therefore, all proprietors were rendered liable for the penalties to be inflicted on conviction of libels, there would be an end at once to such undertakings, which would not only greatly injure the revenue, but check, if not destroy the speed of communication on important subjects, and thus prove detrimental to society. The laws now existing were, in his opinion, perfectly clear, and fully adequate to every vindication of public and private character. It was, besides, exceedingly unfair, if not absurd, to make a man responsible for the insertion of paragraphs or articles which he had never seen, because he committed the care of the paper to a printer or editor always responsible for whatever appeared in his publication. These observations were dictated by candour; and he was fully convinced, that were such a law passed, there would be an end to the liberty of the press; which on all occasions, had been considered by every good man as the grand palladium of English freedom. A newspaper now, viewed commercially, was an object of great importance both to the public and the revenue; and as it generally required some thousands at its commencement, a bill of the nature now described would operate as a prohibition to future adventurers. No newspaper, it was evident, could promise itself either safety or success without the aid of Government; and to give the sole and uncontrolled command of the press to those in power, would be to arm the Crown with a very formidable engine against the liberties of the people. He should, therefore, think it his duty to oppose it; and he called upon gentlemen to weigh in their minds the serious consequences of such a bill, which did not only infringe upon their liberties for the time being, but upon those of posterity. As to the arguments which had been advanced respecting the necessary check to private scandal and aspersions upon public characters, he thought them futile in the extreme. He for one despised all newspaper calumnies, and could never reconcile it to his mind, that, in order to save him from public animadversion, there ought to be a check given to the liberty of the press, by an act of Parliament, providing against private scandal. The greatest men this country had produced were warmly attached to the liberty of the press; and he hoped that every man who valued the freedom of discussion would aid him in the resistance of a measure which tended to destroy that inestimable privilege. The same observations were applicable to the clause intended against pamphlets and similar publications; and he implored gentlemen to weigh with much deliberation the conse-

quences of a bill for which he saw no necessity. But he hoped that his apprehensions were in some degree ill founded, although, from the complexion of the bill, as described by the Attorney General, he was well warranted in his remarks. He had no idea of the extent to which it was meant to be carried. There were many crimes—theft, for instance—punishable at the expence of the public. He hoped the learned gentleman did not intend, that the person thus guilty of private scandal should be prosecuted at the public expence. He again repeated, that the laws now in being afforded every redress of grievances both on public and private characters; and he earnestly recommended gentlemen to assist him in watching the progress of a bill hostile to English liberty.

Mr. SECRETARY AT WAR rose to make a few observations in consequence of what fell from an honourable gentleman on the other side (Mr. Tierney), in answer, or rather as an excuse for not answering a question which had been put to him by a noble Lord. One strong motive which induced him to rise at this moment was, that the noble Lord should not be left alone; for the honourable gentleman seemed to think, that there was no other Member in the House who concurred in the propriety of putting that question. He begged to say, that he was one who approved of the question, though he admitted he had no right to call upon the honourable gentleman to answer. The honourable gentleman had done that which he had an undoubted right to do—declined to give any answer; and God forbid that right should be taken away from any man. It was a right which men found very often great benefit from in their examinations before a Magistrate or a Bench of Justices. The noble Lord, in putting this question, did not put it as one to which he had a right to enforce an answer; but it was rather in the shape of an appeal *ad verecundiam*. The honourable gentleman seemed to think, that if he gave this information, it would place him in the situation of an informer. The term Informer was one which many persons found an interest in reprobating: with respect, however, to himself, and those who had the honour to be of His Majesty's Privy Council, they were bound by oath to make discovery of every traitorous machination that came within their knowledge. The person of whom this inquiry was made, was one who inserted a libel in his paper, and the honourable gentleman took credit to himself for being the first to condemn it. The defence he had set up was, that he did not know it to be false; but it was the duty of a man in that situation to know that it was true before he sent it out into the world. The person about whom the inquiry was made, was the author of a paper such as every one knew The Courier to be!—a paper to which there

was no term of reproach that could not be applied !!—a paper written with the most traitorous designs, and devoted to the service of the enemy !!!—It would be useful for the purpose of public justice, that the editor of such a paper should be known. If the honourable gentleman had been influenced by friendship in the refusal he had given, he should be willing to make every allowance; but the honourable gentleman had himself disclaimed that motive; then upon what principle could he defend his conduct? But as he had before said, the honourable gentleman was master of his own conduct. He could not avoid observing, that nothing which had been said of the question put by the noble Lord had convinced him that it was not a proper one; and though the honourable gentleman might stand upon his right of refusing to answer, yet he would perhaps find some difficulty in exercising that right. This brought to his recollection a scene in a Comedy, where a husband, finding some gentlemen in his house, and with his wife, at night, asks them, how they came there? The poor man who asks the question is immediately cried down by all the Company, and the question is generally reprobated. One of the Company has, however, the honesty to acknowledge in private, that the question was very *apropos*.

Mr. TIERNEY repeated that he did not mean to answer any question which might in any shape tend to place him in the light of an informer; but he thought he might ask the honourable Secretary at War, and put it fairly to his candour, whether he did or could conceive that he (Mr. Tierney) was concealing the name of a man who was deserving the name of a traitor, though he might, perhaps, treat him as an acquitted felon? He hoped he would answer that question before he put one to him (Mr. Tierney), which merely thinking it necessary to ask, reflected on his personal character. The honourable Secretary at War might answer his question without subjecting himself to any reproach; and he therefore called upon him to say, whether he charged him with concealing the name of a man whose designs were traitorous, or who was considered as a traitor to the country? He certainly did expect an answer.

Mr. WINDHAM replied, that what he meant to infer, was, that Mr. Tierney ought, but did not discover the name of a man who was the editor of such a print as *The Courier* had been stated to be. If Mr. Tierney thought he meant to insinuate he had any other reason for not discovering him, he was mistaken. He, however, thought that sufficient ground.

Mr. TIERNEY said, he knew not of any traitorous paragraphs in the paper alluded to. He did not always see it; he never had

bought it but when the horn blew about "Great News from France." The utmost he knew of the paper was on those particular evenings. As to knowing that either that or any other print was actuated by any treasonable motives, he certainly did not. He could not do that which he had been called upon for; but he trusted it could not be insinuated that he had either direct or indirect knowledge of any person liable to be charged with treason, or any wish to conceal such a person; if it was thought so, he desired the person might be indicted, and himself called as a witness.

The motion for leave to bring in the bill was then put and agreed to.

The order of the day for going into the Committee upon the Land-tax Redemption Bill being read,

Mr. BUXTON said, he was one of that class of men who were called the landed gentlemen. He did not mean to oppose this measure, because he thought, at the present moment, every thing ought to be done to alleviate the situation of the country. The tax now in question was laid on at the period of the glorious Revolution—a period when the danger which threatened the country was not the same that it is now. Since that period, the landed interest had borne much of the public burdens. The measure now before the House would be much more popular if it contained a provision to this effect, that whenever any additional burden was laid upon the land, a tax to the same extent should be laid upon every other species of property.

Mr. Chancellor PITT said, it was his object to give as general satisfaction as possible: but the proposition of the honourable gentleman was liable to the most obvious answer; for before he could agree to such a proposition as that proposed by the honourable gentleman, he must first ask him, how he could ascertain the value of every species of property in the country? There was one species of property with respect to which he certainly could not give any such pledge, and that was the funded property, which was specifically exempted from any direct imposition. He had no difficulty in stating, that no greater service could be rendered to the country than to point out the mode by which taxes might be laid on in the most equal manner upon all kinds of property.

Sir WILLIAM PULTENEY wished the debate to be adjourned till to-morrow, on account of the lateness of the hour. He said the Committee might be gone into to-morrow and reported, and he saw no difference it could make in point of time. It certainly would be more convenient,

Mr. SPEAKER said, that a bill to raise or perpetuate a tax, could not go through a Committee, and be reported, on the same day.

Mr. Chancellor PITT wished to accommodate every gentleman, and no one more than the honourable Baronet, if it were not, for the reason stated by the Speaker, impossible, unless the bill was gone through to-night, to report it before the recess. It was absolutely necessary that the House should be fully apprized of the principles of the bill before the House separated. If the House went into the Committee to-day, it could, he thought, be attended with no inconvenience to any Member, as the resolutions were to be debated separately; and such to whom it would be inconvenient to wait till a late hour, might declare what those resolutions were, on which they were prepared to deliver their opinion.

Mr. JONES said, it was evident that the object of the enemy was to ruin this country, and therefore every effort should be made to defeat their intention. To facilitate this, he should be happy to find a way to tax the monied as well as the landed interest. He meant by this to tax the funds. He contended that this bill was a partial financiering operation. He knew large sums of money were required, but he did not know why men of landed property should be bound to raise it, and monied men not. He thought there seemed a wonderful inclination to favour the monied interest; but what was that monied interest?—let the Chancellor of the Exchequer recollect what his immortal father had said, with regard to the monied interest; he said, “they were a set of people ready to serve any set of men, provided they served them on their own terms.” Whether the Chancellor of the Exchequer would find them more serviceable to his views than others, he knew not; but certainly there was a degree of favour shewn to monied men, which he never could contemplate without being reminded of the Revolution in France. We had seen France from the highest pitch of Grandeur reduced to the lowest pitch of degradation; and what was it owing to but that preference and favour which was shewn to the monied interest, to the loan-jobbers, contractors, and the rest of the swindling fraternity? He thought such a bill as this evidently calculated to promote a jealousy and rivalry between the monied and landed interest. If this bill was carried against the landed interest, the country gentlemen might as well retire at once from Parliament.

Mr. Chancellor PITT expressed himself surprised at hearing gentlemen object to going into the Committee on a plan with which it appeared the gentlemen were unacquainted. It had been ob-

jected to the measure, that it tended to create a permanent burden on the landed interest of the country in favour of the monied interest. The fact was, however, contrary to this representation; for it went to create no new burden, but to continue a burden already voted, and to which he did not hear of any objection having been raised. He had been asked, how far, in the event of its being thought necessary to create any new burden, it was intended that it should be extended to every other species of property? To this he had just before given an answer. Such a question undoubtedly merited a very dispassionate discussion; but it was not at present material, since the measure proposed by the resolutions which he had last night suggested, went to create no new power of imposing an additional burden beyond that which the Legislature already possessed. The same power would exist if the present proposal was rejected; and it would exist in that case with a greater necessity of being resorted to, because the object of the plan was to produce to the public, without imposing any grievance, an advantage which, if it were rejected, could only be produced in the shape of a burden. So far from accelerating any new tax, it would have only the effect of delaying it; and, in the mean time, so far from being an oppression, it would be a benefit, since, instead of adding to a burden, which no man could, in the present circumstances of the country, expect to be redeemed, it gave the landed gentlemen an opportunity to redeem it. The honourable gentleman who had spoken last had urged, that it would be favourable to the monied interest, which that honourable gentleman distinguished by the title of money-jobbers, and styled them a Swindling Fraternity; and whom, not as corrupt individuals, but as a body, he branded as the instrument of the French Revolution, and as men likely to create Revolutions in this country. Mr. Pitt, however, differed very widely from him in opinion. It was neither the landed nor the monied men who were the agents of Revolution, but persons without either kind of property, who desired to get possession of the land and money of others. These composed the swindling—these the robbing and murdering fraternity of Revolutionists. He had hoped that the distinction which he had just heard between the two species of men was at an end; the example of the last century he thought sufficient to prove, that the prosperity of one was the prosperity of the other, and that the alliance was indissoluble. The monied part of the wealth of the country depended for its solidity on the security of the land, while, on the other hand, the number of years purchase, and the improvements in the value, had been the gradual result of the progress of commerce. He con-

sidered nothing as more destructive to the most distinguishing feature in the prosperity of this country, than to excite jealousy between the two proprietors. There might, indeed, be men who pursued their private interest to an unreasonable length; but he certainly reprobated the general character given of them, when they had shewn such an instance of public spirit by their liberal subscriptions to the voluntary contribution. The measure which he had proposed to the House would, if carried into effect, be beneficial in the first place to the landed, and in the second place to the monied interest. The honourable gentleman had, indeed, given him more credit for his attention to the monied interest than he deserved. The immediate operation of the measure would be, to enable him, as long as it should be necessary to continue the war, to make his bargain for a loan on more advantageous terms than those on which he should otherwise be able. If such a measure promised to strengthen the only weak point in the situation of the country which could possibly be alledged to exist, he thought it would be unwise to reject it, because it promised advantages to the monied interest, to which the honourable gentleman had applied such harsh epithets, and which he was disposed to consider with so much prejudice.

Mr. JONES, in explanation, said, he did not mean to raise jealousies between the landed and monied interest, but he merely meant to state, that the Chancellor of the Exchequer, finding a mode to tax land, and not money, might create a jealousy.

Lord SHEFFIELD said, he could not agree with those who considered the land tax already in effect as a fixed or perpetual tax; certainly it was not so considered till the right honourable gentleman was at the head of the Administration; but on the contrary, a part of it at least was reserved for war, and as the worst kind of tax in principle, it was justly not exacted in its utmost extent, but on extraordinary occasions. He said, we had been so long accustomed to this tax, that it never occurred to us to examine it. It originated at a time when there were few and only temporary taxes; where there were few objects, and no good principle of taxation. But no man who has any knowledge of the subject, can deny that this tax has all the worst properties a tax can have. It is not on expenditure, as all good taxes should be, it is laid at the greatest distance from the consumer, and consequently in proportion to the sum raised is very oppressive, and it falls on those who pay all other taxes in common with the rest of the community, without having the means of recovering any part by an increased price of the produce of land. If the Chancellor of the Exchequer had proposed that the tax in future should fall on the occupier of land, he (Lord

Sheffield) should have had a much better opinion of his principles of finance; by such means the tax would ultimately fall on the consumer, and would be paid by the land owners, in common with the rest of the community. But this is such a favourite tax, that he understood as soon as it was sold, there was an intention of laying a new land tax. Unfortunately for the country, those whose odious task it was to propose taxes did not always extend their knowledge beyond the bills of mortality. They are too much in the hands of monied men, and are so full of expedients relative to the funds, that they can seldom think of the interior circumstances of the country. They do not seem to know what other immense taxes are paid from the land, and how the parochial taxes are quadrupled or quintupled, by requisitions of men for army and navy, by the provisions for the families of militia men, by the supplementary militia, by the provisional cavalry, by the expence of constant meetings relative to them, and by the general disposition to act in concert with the feelings of the nation in favour of the poor; and to such a degree are these country and parochial taxes risen, that in all the parishes of the district where he resided, they amount to from eight to twelve shillings in the pound, at rack rents. These are ultimately paid by the land, although, perhaps, not entirely; and no man takes a farm without inquiring what are the parochial taxes; and having made his deductions, then offers rent accordingly. Our manner of reserving rent is not compatible with the variations of the price of the productions of the earth, and these high taxes take place in the district to which he alluded, at the same time that the nominal land tax of 4s. in the pound amounted to full 3s.

Yet at the moment of such oppression on the landed interest, the most partial, and worst principled tax, which solely respects them, is to be selected, voted perpetual, and then offered for sale, and at a time when a great part of the landed interest pays six times the other usual taxes, which few of them can pay out of their income, even if they should break up their establishment; nor can they borrow money for that purpose, far less to purchase their land tax. He would repeat, that the offer is an insult. The country gentlemen, who have no income except from land; and from their situation, must incur a certain expence, or fly the country—are crushed by the load of taxes. Yet there is no description of people so meritorious and necessary. In the several capacities of Deputy Lieutenant, Justice of the Peace, and Commissioners of Taxes, sacrificing their time and comfort, they transact the whole business of the country, and without any emolument or advantage whatever. Parliament should take care not to drive gentlemen from the country.

The disposition which the English gentlemen have to reside in it, is infinitely advantageous. Their attention to the distresses and morals of individuals do more than the best laws ever do, and where no law can touch; and nothing, perhaps, distinguishes this country from all others so much as the attentive intercourse between the higher and lower ranks, and our disposition to consider the lowest as peculiarly entitled to our care. We should look forward to a time when a neighbouring country may be settled under a rational Government, land cheap, free from tithes and taxes, full of tempting circumstances. He did not wish to draw the contrast so forcibly as he might, but we should take care not to render England uninhabitable for the description of persons he had mentioned; not to force them to sell their land, taxed beyond example, to purchase cheap land in another country, where they may look forward to great advantages without the dread of another war. It really seemed to him, as if those whose profession it is to invent taxes for us, had, in a merry mood, laid a wager, that there is nothing so extravagant that it cannot be imposed on the poor simple landed interest; and he supposed they have in their recollection an observation of Sir Robert Walpole: he likened the landed interest to a sheep which lies quietly to be shorn without noise or murmur; and he likened the monied interest to the hog, touch but a bristle, and he grunts, and snorts, and squalls, till he obtains attention.

Nobody acknowledged the necessity and difficulty of getting money more than he did; but there is a choice even in difficulties, and there are some good expedients left. He should mention one, the sale of the forests and crown lands—instead of a loss, it would be a great national benefit, if by any means they should become private property. Instead of remaining almost in a state of waste, as they are now, there would be great improvements of every kind in population and in building; great additional produce and increase of revenue, and even a greater quantity of timber for the navy might be grown. At present, they were a source of patronage, expence, speculation, and abuse.

But the proposition before us has not even the merit of raising money for the present exigency. It is an uncertain speculation to raise certain funds. The South-Sea scheme was proposed in favour of the national debt. He hoped this scheme would not prove as great a bubble. But for the sake of this speculation, we are to risk as extraordinary a measure as ever was proposed—we are to follow the steps of the most abandoned spendthrift; and not content with mortgaging, we must sell reversions, perpetuities, cut off future resources, even for an ideal advantage. In short, if we admit the

principle of the measure, so far as to allow a bill to be brought in, and sent into the country, we shall be disgraced. If the bill should pass, the country will see that the landed interest has not its due weight, and the cry for Parliamentary Reform must run from one country to another.

Sir GILBERT HEATHCOTE said, that this was a measure which would certainly materially affect the whole landed property of the kingdom; but the situation of the country, he admitted, was such as to call for every exertion. He believed no body of men were more ready to make these exertions than the landed interest: he wished to know, however, whether if a new land tax was to be raised, it was intended that it should be fairly and equally assessed?

Mr. Chancellor PITT observed, that in reply to this question, he had only to refer to what he had already said. The arguments which he had heard adduced, were such as made in favour of the propriety of the House going into the discussion in a Committee. The question of a farther tax was, indeed, no part of the business now before the House. If, however, the exigencies of the country should require it, some more equal estimate might be devised. The House would see, that among the resolutions which he had last night brought forward, there was a provision, that the lands on which the tax should be redeemed, should be discharged from any tax other than such as should be imposed thereon in proportion to the annual value of the same, in common with all other property of the same description. The other particulars would be best explained in the Committee.

Mr. HARRISON wished, that the House should not go into a Committee with the impression that the measure was not an additional charge on land. He would maintain that it was so, to make that perpetual which before was annual.

Mr. RYDER was sorry to differ from Lord Sheffield and the honourable gentleman; but it could not be denied, without a contradiction in terms, that to render an existing tax perpetual was certainly to create no new burden at present. Was it very different to render that perpetual by act of Parliament which no man could venture to assert that he expected to be reduced? If the period was arrived in which the Legislature could have the happy duty to execute, of affording relief to the subject, would any man venture to diminish one shilling of the land tax? When it was a question of repealing part of two millions a year in taxes, some of which it had been asserted pressed on our commercial, and some were said to be injurious to the freedom of the press, would any

one move to diminish a tax which, when it was imposed, bore the proportion of one-half to that of all the then existing taxes? The noble Lord expressed a wish that the burden of these two millions should be transferred to the occupiers—But this, Mr. Ryder contended, was an act of oppression not to be attempted. The difficulties which arose in the details of this measure were such, as he had little doubt would be overcome in argument.

Mr. HARRISON, Lord SHEFFIELD, and Mr. RYDER, explained.

Sir WILLIAM PULTENEY perfectly agreed with those gentlemen who opposed the present plan, as one that would bear peculiarly hard on the landed proprietors. The weight it would throw on their shoulders, they could have no opportunity of alleviating by devolving a portion of it on the shoulders of others. For whenever a rise took place in the price of commodities in general, no profit ensued thereby to the landlord, whatever advantage it was likely to furnish, was sure to go to the occupier; the landlord, therefore, could be indemnified in no degree. He was in the case of a person with a certain fixed annuity, who is obliged to pay the price of every thing, but who cannot throw any of the burden on others. It was also said, and not without much plausibility and appearance of truth, that this plan went to give a preference to the monied over the landed interest; of the possibility of giving that preference, there cannot exist the least doubt; and if the plan now proposed for selling the land tax has a tendency to give that preference, which undoubtedly it seems to have, then as certainly will that preference turn to the prejudice of the landed interest. But it is said, this apparent partiality in favour of the monied men cannot, by the operation of this plan, affect the landed gentlemen, and why? Because it is equally open to the landed gentlemen to buy up the tax, as it is to the monied interest. But if the landed interest could buy up the land tax at twenty years purchase, as it is proposed, then they would act as monied men, and it would not affect them as landholders. This, however, they cannot be supposed to do; they have not in general the means of coming forward to make such a purchase, and they are therefore precluded from deriving any of the benefits from it which are said to be attached to the plan. What moreover proves that it gives a preference to the monied interest is, the very language in which it is spoken of by the Chancellor of the Exchequer. For he himself confesses that his plan holds out a tempting bargain; but who are they who can take advantage of this tempting bargain? Are they not the monied men, and is it not consequently a decided and evident preference given to them over

the landed interest? Indeed, in all points of view in which he had considered the plan, it appeared to him to be one that was taken up rashly and precipitately; it was scarcely possible that the Chancellor of the Exchequer, who had now much practice and experience in financial concerns, could ever have thought of proposing a plan so very exceptionable, had he viewed it even superficially in all its parts. Indeed, when he more seriously reflected on its tendency, he was more than astonished that His Majesty's Ministers could have been so mad as venture to propose a measure which in its nature must tend to sow division, jealousy, and discontent throughout the nation; and that at a moment when it is surrounded and threatened with such alarming dangers. He was confident, or, at least, from former experience, he was induced to hope, that when the right honourable gentleman had more seriously attended to the nature of his proposal, and to the manner in which it was received, he would naturally withdraw it, and not permit it to go a single step farther.

But now what was the great object, for the attainment of which this hazardous plan has been introduced? As far as he could gather an idea of the benefit that was promised to result from it, the most prominent advantage was, that it would remove from the market a large quantity of 3 per cents., and by this removing this large portion of stock, it would tend to raise the remainder. From this another advantage was to arise, namely, that the right honourable gentleman would be thus enabled to make a better loan. But even in this view of the plan, he was much afraid that the right honourable gentleman would find himself hugely disappointed. For this financial manœuvre, if such was his expectation, would not enable him to make his loan one shilling cheaper. It was not from what had transpired of this plan, that stocks had risen from 47 to 50. A variety of other circumstances had concurred in giving them that rise; and it was his firm belief, that when this favourite scheme came to be better known, it would not have the effect of raising the funds. No benefit could therefore result from it by bettering the terms of the intended loan; for monied men would always look to their own advantage, and the borrower must be always in the power of the lender, except when a struggle of competition might make his terms more advantageous. It was moreover to be observed, that it was not the addition to the stocks that made them fall, nor the removing of any part of them from the market that made them rise; their rise or fall could never be materially affected, as long as no doubt arose about the taxes being sufficient, and at the same time secured for the payment of the public creditor. But, in

another view, how was this plan to prove beneficial to the Public? It proposes to give a perpetual 5 per cent. for a perpetual 6 per cent.; and thus, on forty millions, to procure a gain of 1 per cent. or four hundred thousand pounds. This, however, could be but a distant object, and by no means applicable to the relief of our present exigencies, which, however, the plan purported principally to have for object. Neither would it remove any quantity of stock out of the market; for the 5 per cent. perpetual which you grant out of the land, if you permit it to be sold, which we may suppose to be the case, will thus come again into the market, and form a capital of stock preferable to every other, as being perpetual. This, in another light, might be attended with no small mischief; for nothing could be more mischievous than to hold out any security as preferable to the security of the funds. A difference, however, would appear between the two securities held out by those two different kinds of stock, and the difference would soon strike every body. This new scheme will besides materially obstruct the most material object which it seemed to aim at, namely, the borrowing of money on more advantageous terms; for by it the Chancellor of the Exchequer creates a competition against himself; for monied men will sooner employ their money in buying up this new stock than in lending it to the right honourable gentleman; and thus his plan will go to frustrate his own designs. Indeed it met no object for which it was intended: instead of withdrawing stock from the market, it only occasioned a transfer to another stock; and, though it held out a chance to the landholder to buy up his share of the tax, yet that chance would every day diminish as the stocks might rise; and thus the plan would prove not only an idle speculation, but a source of injustice and injurious partiality.

The only advantage, therefore, that seems to be derived from it is, that upon forty millions you get one per cent.; but this advantage is fully counterbalanced by the conversion of the present land tax into a perpetual annuity; and, instead of taking out of the market a great portion of stock, this annuity of 5 per cent. being irredeemable, will naturally replace what is taken out originally by the purchase of it; and a perpetual irredeemable 5 per cent. stock is thus established, to which the operation of the sinking fund can never apply. Upon the whole, the plan very justly gives discontent to the country gentlemen; it would not be productive of either mediate or immediate good; it was moreover a violation of the Constitution, and that in a manner which a bad Minister might make a very bad use of. He therefore hoped the landed gentlemen and the House in general would make a firm stand against it;

for his part, he would oppose it as a dangerous theory, as a mischievous speculation.

Mr. ROBERT THORNTON said, he admired the financial knowledge of the worthy Baronet on most occasions ; yet, on the present, he was very far from approving his ideas. He could not therefore agree with him, that the present plan would fail in its intended objects ; he was satisfied, on the contrary, that it would reduce a quantity of stock, and thereby be productive of essential service—as to the invidious distinction which it was supposed it would draw between the landed and the monied interest, there was surely no room for such a supposition ; and much did he wish that no hint even should be dropt of any such distinction or contradiction of interests, for it was only by a cordial union of the landed and the monied interest, that their mutual happiness could be secured, or that the common country could be saved ; he was, indeed, an enemy to all inequality in the land tax, and was earnestly desirous it might be something like equalized. Nor would he object to seeing all other species of property liable to a proportionate tax ; and could such a measure be devised, it should have his cordial concurrence.

Sir WILLIAM GEARY disapproved of the principle of the measure ; yet he would not ultimately object to it, if he perceived it tended to strengthen the country, and to convince the enemy of the unexhausted and inexhaustible state of our resources.

Mr. SOLICITOR GENERAL said, the very doubts that were thrown out respecting the utility of the plan, were, of themselves, a sufficient reason for entering immediately into the discussion of its merits or demerits : he hoped, therefore, there would be no farther opposition to the Speaker's leaving the chair. He was not a little surprized at hearing a worthy Baronet (Sir William Pulteney) treat the present plan as an hasty speculation, introduced to the House without any mature consideration : it was well known that the measure had undergone a very minute examination, and that it had been meditated on for a very great length of time. At first, however, he must own that he was rather averse from adopting it, because he imagined he had discovered objections to it that were, in his mind, insurmountable ; but from several discussions on the subject with his right honourable friend, he was now become a perfect convert to it : nor would the worthy Baronet be so urgent in his disapprobation of the measure under discussion, were it not that it disagreed with some favourite ideas and darling plan of his, which he felt indignant at, not having met with the countenance of his right honourable friend, and the approbation of the House. The observations made by a noble Lord (Sheffield) respecting the crown

lands, and the epithets of speculation and jobs, which he so liberally bestowed on the manner in which they were regulated, were as groundless and as ill merited, as the animadversion of the worthy Baronet: and, most assuredly, the noble Lord would not have made use of them, had he attended to the conduct and character of those who now had the superintendence of those lands.

Sir WILLIAM PULTENEY observed, that the learned gentleman must have formed his judgement of his conduct, from the motives which actuated his own when he supposed that the opposition which he now gave to the plan of the right honourable gentleman arose from his fondness for favourite ideas and schemes of his own, and which that right honourable gentleman had not been pleased to approve. No such mean motives had ever actuated his parliamentary conduct; and whether he supported the Minister, which he had frequently done, or whether he opposed his measures, he had, in either case, acted according to the dictates of an unbiassed judgement, and in this opinion of him, he trusted the House would concur. But as to the learned gentleman the motives of his acquiescence in the measures of the Minister, he himself had explained. He at first felt some objections to the present plan; but on discussing it with the right honourable gentleman, his objections, he says, were done away; he now gives it his support; struck, no doubt, and overwhelmed by the great talents and persuasive mode of reasoning which the right honourable gentleman is so well qualified to exert.

Mr. SOLICITOR GENERAL said, this unmerited attack from the honourable Baronet proceeded from a personal resentment against him. He, however, could boldly say, that he possessed a mind as independent as that of the worthy Baronet, and that he was by no means in the habit of yielding implicit obedience to the will or judgement of his right honourable friend. His right honourable friend, on the contrary, will do him the justice to say, that he had frequently canvassed and disapproved his conduct with the candour and frankness of friendship; and that, when he knew him in better days, had he followed his advice, his right honourable friend would not be now in the state of painful pre-eminence in which he stood. He was ready to acknowledge the superior talents of the right honourable gentleman; but had never bowed to them with that servility which the worthy Baronet seemed disposed to accuse him of.

Sir WILLIAM PULTENEY disavowed any intention of giving offensive language to the learned gentleman; and insisted that

his public conduct was never swayed by personal resentment, or any such petty motive.

Mr. SPEAKER observed, that warmth of expression frequently arose from repeated explanations—The House, he trusted, would therefore agree with him in the necessity there was of enforcing its rule, and not permitting any gentleman to speak more than twice, without keeping him strictly to the line of explanation.

Mr. SIMEON contended, that the objection to the present plan of its being unconstitutional, was altogether unfounded. The land tax, that was hitherto voted annually, was not, by this plan, converted into a perpetual tax, but it was wholly annihilated. Those who urged this objection, had split one proposition into two; for if they had attended to it, they would have found that, though the first clause makes the tax perpetual, yet the second declares, that it is made, &c. merely for the purpose of being sold.

Mr. NICHOLLS could never agree to the principle of the measure, because it was flagrantly unjust—He must, therefore, oppose the Speaker's leaving the chair.

Mr. DENT considered this a measure of great importance. He thought that the Committee was the best stage for its discussion; and therefore he should vote for the Speaker's leaving the chair.

Mr. I. P. BASTARD was decidedly against the measure now before the House. He said he could not consent to the landed interest being sold for the purpose of raising the funds. This plan would decrease the value of land; and he should not be surprized if that decrease was so considerable as to amount to four or five years purchase. It was a maxim of our jurisprudence that no one part of our property should be sacrificed for the purpose of bettering another. This was a wild plan under the title of bettering the condition of our public affairs. Nothing would save this country but economy in every branch of our expenditure; for this there was great occasion, as in almost every branch there was almost a Treasury to be sold. He would say that before any private property was sold for the public service, as this bill proposed to do, the country ought to dispose of the public property. By this he did not mean woods and forests merely, but there were a variety of other resources which would produce more, a great deal, than this measure, and by urging them, a certain proportion of the taxes would be taken off. This measure would do no such thing; for by this, only one species of property was relieved, while the other was burdened. When this measure was carried, the next measure would be another land tax, and then again another; first 2s. in the pound, and then 4s.

and so on, perhaps, to the whole 20s. He knew of nothing to prevent the Minister going to that extent. He knew of no way to prevent this mischief but for the House to stop it *in limine*. It should be stopped at the beginning. He was proceeding to object to several of the resolutions, and to shew that they were inconsistent with each other; when

Mr. Chancellor PITT objected, and said that it was irregular to take notice of the resolution in detail on the question that the Speaker do leave the chair,

Mr. SPEAKER said, that it was not regular, in this stage of the proceeding, to enter into the detail of the resolutions, because they were not printed by the authority of the House. All that was regular to be discussed, at present, was the principle of the measure. The resolutions could only be detailed in the Committee.

Mr. WILBERFORCE was decidedly of opinion that this measure ought be allowed to go into a Committee. He went over the arguments of the honourable gentleman who spoke last, and opposed them. He said he did not think that to relieve the public funds was the way to depreciate the value of the landed property. On the contrary, he thought that to relieve any one part of the public capital was to increase the value of all the rest, and to improve the state and increase the public prosperity. He did not say that the plan now before the House had no defects; he feared it had; and that which appeared to him to be the most objectionable was one which he feared was not easily amended: that was the difficulty which gentlemen would be under in purchasing the tax. But, taking the measure in all its views, he was most heartily desirous to see it succeed; and therefore he should vote for the Speaker leaving the chair.

The House divided:—For the Speaker leaving the chair, 105; Against it, 13.

The House having resolved itself into a Committee of the whole House,

Mr. Chancellor PITT said, that he had stated, when he presented the outline of the resolutions on Monday, that he wished them to be submitted to a Committee of the whole House on Wednesday, and that he was anxious gentlemen would postpone their observations on the principle till they should come to be reported on Thursday. He was sorry, however, that from the late time of the night to which the honourable gentlemen who opposed the measure had contrived to put off their going into the Committee, some farther delay might take place. These gentlemen had first tried every method of delaying its progress; and when they found them

unlikely to succeed, they then used all possible ingenuity to excite a general prejudice against it. They had taken the opportunity of expressing their disapprobation both of the principle and detail while the Speaker was in the chair, and when they knew that, by the forms of the House, he could make no reply. The misrepresentations which they had made of the meaning and tendency of his propositions were so gross, that they appeared to him to have but very slightly attended to the resolutions which had been put into their hands. It was too late an hour to trespass on the patience of the House by entering into the proof of their numerous misstatements; and in addition to that circumstance, he observed, that the principal antagonist with whom he had the misfortune to contend, had been unable to suspend his inclination for repose, now that it was in his power to meet him on the fair field of argument. As it was his wish that a subject of so much importance should receive the fullest discussion, he should decline saying any thing in that gentleman's absence. He hoped, however, that the question might be so far considered as settled, as not to have the general principle again contended when the discussion should be resumed to-morrow. He earnestly entreated that gentlemen would, in the mean time, peruse the resolutions with the most solemn attention, seriously reflecting on the important interest which they involved; and if his entreaty was complied with, he was confident that the objections which had been urged against them would vanish, and that those who had uttered them would lament the mischief which might arise from their being at all mentioned. He would therefore move that the Chairman report progress, and ask leave to sit again to-morrow.

The House being resumed, Mr. HOBART made the report, and the Committee was ordered to sit again to-morrow.

Thursday, April 5.

Colonel PORTER moved for an account of the public contributions subscribed or paid in at the Bank, distinguishing free gifts from the sums subscribed to cover assessed taxes.

Mr. Chancellor PITT said, that as the act of Parliament had given persons a power to subscribe, both to cover their assessed taxes and by way of free gift, the account the honourable gentleman had moved for could not, in his opinion, be made up: and this must at once be obvious, when it was recollected that 700l. might appear to have been subscribed to cover assessed taxes, of which 300l. were probably a voluntary gift. But he thought the honourable gentleman's object would be answered, by moving for an account of sum

subscribed at the Bank under the act of this session, authorizing voluntary contributions, distinguishing dates, and the head under which each sum was subscribed.

Colonel PORTER withdrew his original motion, and adopted the suggestion of the right honourable gentleman, but added the words, "and the names of the subscribers."

Mr. Chancellor PITT objected to the names of subscribers forming any part of the account. The motion itself could only have been made with a view to some financial discussion, and he was sure the names of the subscribers could not be necessary to any argument on the budget. But it was peculiarly curious to find an honourable gentleman (Mr. Tierney) second a motion for an account which would place individuals who had not subscribed in an invidious situation. In a recent debate, that honourable gentleman had objected on this very ground to the names of persons who might be called upon for their personal exertions being published; yet he appears not to feel that the same painful sensations might arise in individual minds were the concluding part of the honourable Colonel's motion agreed to. For himself, he believed neither money nor personal exertions would be withheld when the moment had arrived to call forth the spirit of the country to repel the enemy. But if he felt any delicacy, it was for the persons who had not subscribed at the Bank more than those who might be called upon for their services in the field. This could not surprize gentlemen: for the man who may now withhold subscribing at the Bank, may yet sincerely intend to assist his country with his purse and his person in the hour of real danger—an hour in which all ought to be unanimous; and all would, he believed, be unanimous, against an enemy who threatened with ruin every nation of the world. He hoped, however, that those gentlemen who had not subscribed, would take the opportunity of the approaching holidays to set a good example by their liberality.

Mr. TIERNEY said, he understood the original motion had required a return to be made of the names of the subscribers. It was under this impression, and not hearing the right honourable gentleman object to it, that he seconded the motion in the form in which his honourable friend had last proposed it. Far was it, however, from him to wish that individuals might be wounded in their feelings, and he thought with the right honourable gentleman that it would be as invidious in the present instance as the case alluded to. But he could not help saying that one part of the subscription particularly concerned that House—namely, the subscription of the Bank of England. Distressed as might be the situation of the coun-

try, that House was not yet in a situation to accept a subscription from the Bank which had been given in a manner that was unjustifiable. The opinion of Council had been taken, but no lawyer had given it in favour of the Directors.

Mr. Chancellor PITT said, the fact of the Bank having subscribed 200,000*l.* was perfectly notorious; and if the honourable gentleman thought it criminal in the Bank to subscribe, or wrong in the House to receive their subscription, he had it in his power to bring that question before the House, and (said he) "I shall meet the honourable gentleman upon it whenever he pleases."

Mr. TIERNEY would make no motion respecting the Bank, but there was a Bank Proprietor, a Member of that House, who had written a letter to the Directors on the subject, who would take notice of it.

Mr. HOBHOUSE was not one of the subscribers, but he should be happy to subscribe to throw Ministers out of their situation, and then he should subscribe to defend the country.

The words "names of the subscribers" being left out, the motion was agreed to.

The House went into a Committee on the land-tax bill, Mr. HOBART in the chair.

Mr. Chancellor PITT having on a former day entered into a general detail of the present scheme of finance, he should not now go at large into the discussion of it; but he regretted that the honourable gentlemen who had spoken on the subject were not then in their places, especially the honourable Baronet (Pulteney), to whose speech he should have wished to reply. However, the House would have an opportunity of discussing the subject in detail upon the report, which would be brought up on an early day after the recess.

Mr. HUSSEY was decidedly against the measure. It would be merely to take eighty millions of 3 per cents. out of the market, and the bringing in an annuity of 2,400,000*l.* which would be transferable. It could not, therefore, raise the funds, which in his opinion could only be done by increasing the circulating medium, and drawing forth the resting cash of the country.

Mr. Chancellor PITT said, that the 2,400,000*l.* was not to be transferable in the nature of common stock, but conveyed in the same manner as estates generally were. This circumstance, joined to the effect the measure would have of reducing the quantity of floating stock in the market, rendered the chance of rise very great; and by being much bought up, so much loose money would not remain in the hands of individuals, of whatever religion.

Mr. HUSSEY said, that if at present a man who had an annuity of 2400*l.* in the 3 per cents. were in circumstances that required his selling it, the necessity would increase, did he transfer this annuity, and take 2,000*l.* land tax in its stead. He did not care who was Minister; but as a man who had a stake in the country, he wished the revenue well. He was somewhat of a landed man; but as one, the chief of whose property was in the funds, it was his interest to wish the present measure success: but in his heart he believed it to be a bad one. It would prove vexatious to men of landed property, who could not pay forty millions in five years, that is, eight millions a year; they must, in fact, sell their estates to redeem the tax.

Mr. Chancellor PITT said, he certainly did understand what the honourable gentleman assumed, but he could not see that it conveyed any argument. It must be remarked, that this was not a transferable fund, subject to fluctuations, and that many preferred the purchase of land to stock. Independent of the other facilities which the measure gave to landed gentlemen, there were ways in which they might raise the requisite sums, without trenching on their necessary expences. The retrenchment of their luxuries and their amusements would furnish them with considerable funds without being obliged to sell or mortgage. Vast sums for the last twenty years had been expended upon agricultural improvements, to the incalculable advantage of the country and the increase of rents: yet no person ever complained that the sums so employed had injured the funds; on the contrary, there was, perhaps, no circumstance that tended more to their advancement. It was, therefore, an error to suppose, as had been stated, that there was any emulation, much less hostility, between the landed and the commercial interests.

“ Though the measure (said he) was not framed with any view to more advantageous terms in the approaching loan, yet there was reason to think it might have a material and sensible effect upon that, if the plan be not treated with suspicion, and kept afloat and in suspense: but its far superior merit consists in this—that if we are much longer obliged to maintain the arduous struggle in which we are unfortunately engaged, it will yield us a powerful and progressive aid to support and vindicate the honour and independence of the country. As to the present state of the funds, let it not be supposed that the fluctuations which occur from day to day, and the depression they experience, are by any means governed by chance. I know them to be the effect of design conceived by a set of men who, without being real stockholders, contrive to have great influence upon them. The object of these men is, by their machinations,

to drive me to conclude the loan by a given day upon disadvantageous terms for the country, and I know that fictitious bargains have been made by them for that purpose. I am apprised of their designs, and I will take care not only to defeat them, but also to turn against themselves the effects of their base practices. I will convince them, that in calculating the time and manner of the loan, they have greatly over-reached themselves.—The state of the funds is by no means a criterion of the merits of this measure. When I had the honour of proposing the plan of the sinking fund, during the time of the discussion, no impression was made upon the stocks, only that upon the whole they were rather falling. When the plan was adopted, it produced no effect upon them; but in two months after they began to rise, and so went on progressively, till they were nearly at par. I do not, however, mean that at present there is any close analogy between them, or that similar effects will be for some time apparent; for the period I allude to was that of a profound peace. It will be voluntary in monied men, whether they raise the eighty millions or not. The terms are highly favourable to them, and they are worth having to others. I cannot consent to long delay, as it would imply doubt or hesitation; being firmly convinced, that if you give up this scheme, you risk giving up a very powerful means of combating the enemy with vigour and effect.

Mr. HAWKINS BROWNE spoke in support of the resolutions.

Some observations having fallen from several Members, relative to the check which the House should have upon the Crown in lieu of the land tax,

Dr. LAWRENCE said, that, by the adoption of the present measure, a much greater check would hereafter exist than there ever had been before. It was intended to appropriate a certain portion of revenue to that purpose, which Parliament should have the power of voting annually; whereas the land tax, at its origin, had been applied to other purposes besides those which afterwards caused it to become a check upon the Crown, and had only been incidentally made the fund for that purpose.

The resolutions were then agreed to by the Committee; and it being moved, on the Speaker's returning to the chair, that the report be received on Monday se'nnight,

Mr. SHAW LE FEVRE said, there were many gentlemen who would not be able to attend on that day, and therefore he wished the report might be put off to Monday fortnight.

Mr. Chancellor PITT could not consent to any delay which might give the appearance of hesitation to the plan. But an ample

opportunity would be afforded to those gentlemen who wished to discuss it in the farther progress of the business. If the House should agree to the report of those resolutions on Monday se'nnight, it was his intention then to appoint the day mentioned by the honourable gentleman for discussing the subject of them fully. Immediately after the bringing in a bill, he would move to have it printed, and read a second time on Monday fortnight.

Mr. SHAW LE FEVRE said, the measure had his good wishes, and he would therefore support it.

Monday, April 16.

The order of the day being read for the second reading of the bill for the relief of the owners and masters of ships,

Mt. Alderman LUSHINGTON said, that being the original proposer of the present bill, he then felt it to be his duty to state the grounds on which he had brought it forward. But before entering into the circumstances of the case of those persons whom it was the object of the measure to relieve, he thought it necessary to remark, that the subject was one which had become not only highly important to individuals, but also to the general interests of the country. When he stated it to be thus interesting, he was in no fear of being contradicted when he asserted, that that must be a benefit or loss to the country which was a benefit or loss to commerce. Whatever stimulated the genius, and increased the industry of the country, would, in its effects, benefit generally every class and description of men; and no people had ever been more distinguished for its patronage and protection of the arts and commerce than the English. It would be felt, that this spirit could not be more laudably called forth than in behalf of men who were always usefully engaged in promoting and facilitating the commercial relations and intercourse of the country with other States: and, while the Legislature occupied itself in the consideration of measures and the adoption of plans for multiplying the means of inland navigation, and improvements of the turnpikes, he did hope so valuable a class of men as the ship owners would not be denied relief. The bill itself was founded on principles of substantial justice; and if there existed any cause of apprehension of improper use being made of the indulgence of that House, it was to be found on the other side (alluding to the petitions against the bill), not among the ship owners. In fact, the object of the ship owners merely was, to induce the Legislature to pass a law which should determine with precision the degree of responsibility which ought to subsist between the freighters and owners of

ships. It was in every gentleman's recollection, that the decision of the Court of King's Bench, in the case of Smith against Shepard, had placed the ship owners in a situation altogether new, subject to a responsibility which, till that question was agitated, had never been dreamt of, and which in its operation and varied effects had, since then, most severely wounded commerce, and discouraged the enterprising spirit of a principal part of those concerned in carrying it on. Not less than fifty or sixty millions of property had been afloat since that decision; and the responsibility which had attached to the ship owners, had subjected them to an increase of the premiums of insurance to the enormous sum of five or six millions, by which they had suffered proportionable injury. From these, and from the different other circumstances stated by him in detail, Mr. Alderman Lushington had no doubt but the House would be induced to agree to the motion for the second reading of the bill, and ultimately to grant that relief to which the ship owners were, in his opinion, so justly entitled.

The bill was read a second time, and ordered to be committed; and on the motion of the Master of the Rolls, the petition of Messrs. Buller and Co. against the bill was referred to the said Committee.

Mr. HOBART brought up the report of the resolutions for the sale of the land tax. These resolutions were read a first time, and moved to be read a second time.

Mr. HARRISON said, the advantages which had been pointed out as belonging to this measure when it was first introduced, were too small to be of any real importance to the country. Indeed it had not been pretended that they were calculated to give any real efficient assistance whatever. Wrong and exceptionable as he conceived the measure to be in principle, he would, however, have given it his support, were there any hope of its tending to relieve the nation in the present alarming crisis; but of that there was not the smallest prospect. If the measure was intended to relieve the country, its operation ought to be quick and extensive; but the resolutions just read tended obviously to narrow and retard any benefit that might possibly arise from this crude and inconsistent scheme. The right honourable gentleman's plan, if successful to its achmé, would only produce a saving to the public of 400,000*l.* per annum, and this not until a future period of at least five years. He might soon realize a much larger sum by setting his mind at work to reduce the public expenditure, by lopping off every unnecessary extravagance and pernicious waste: but what was the situation in which the landholder would be placed by this plan? He was to be called on, in

twelve months, to say, whether he would, or would not, purchase his land tax. Let it be supposed that he agrees to purchase. The situation of the country is such, that, after having made one or two of his payments, he may not be able to proceed in paying up the following instalments. If he stop at the third, the consequence is, that his two first payments will be forfeited. It is true, in another part of the resolutions, the Court of Exchequer is empowered to grant a delay, upon the land-owner's asking for it; but he did not wish to be placed in that situation which should compel him to ask favours of any Court or of any Minister. The favours of Courts and of Ministers were not always dispensed in a manner to make him much in love with them. No man acquainted with the present state of the finances of the country could expect much from this new scheme of the right honourable gentleman. No man who had witnessed the various and novel measures he had successively brought forward, who had heard his boastings of their efficiency, who had seen him afterwards abandon some, and acknowledge others to be inadequate, would be surprized to find him fail in this attempt. Upon the whole, this scheme appeared so little likely to answer the end which the author of it held out to the House as his object, that he could not help thinking there was some secret purpose in view. It seemed to him that it was intended to give a new kind of landed security to certain funds. If 80,000,000*l.* of the three per cents. were taken out of the market and invested upon land, the measure might be followed up still farther, until all that description of stock should obtain this new security, and be thereby rendered more valuable: but no act had ever yet passed to implicate land as collateral security for the funds; and he was therefore very unwilling that such a new measure should at once be extended to no less a sum than fourscore millions of stock. For these reasons, he would oppose the motion for the second reading.

Mr. Chancellor PITT said, that the question before the House, in its present form, was, whether the resolutions should be read a second time, or not? But, by the objections of the honourable gentleman who had first spoken, he should almost have doubted whether they had been read a first time: he had said, that if he saw any great good likely to arise out of this, he would have voted for it, although he might think it would be attended with many inconveniences; and yet he now decided that he should oppose the measure, without examining the difficulty, or giving room for any remedy, if any difficulty should hereafter appear; that was the effect of opposing the second reading of the resolutions. The honourable gentleman had said, that eighty millions of stock was to be thrown upon

the land for farther security ; and that the plan would not be matured until a remote period. That honourable gentleman was not in the House when the plan was opened, or he would not have made such observations. It was true, indeed, that part of the plan was a pecuniary gain to the public, and that to a considerable amount, but that was an object of a secondary nature. His opinion was, that whatever was the extent of the pecuniary advantage to the public, as far as it went, it would have an influence to raise the price of the funds, that would tend to raise the credit of the country, and, by so doing, increase its resources ; the consequence of such a system must be progressive, and it would have many advantages ; but it would be nothing without that greatest of all advantages, that of leading to other measures, which, when they are developed, will shew to the enemy that we are able and willing to contend with them for every hour during which their obstinacy shall render that unavoidable. He, therefore, did not think that the gentleman who spoke last, took the least method of supporting the stake that country gentlemen had in the country, when, he said, that this measure made the land a collateral security for the funds. He would not debate the question in that view of it. He thought it evident, that if the principle of the measure was, what he felt it to be, to improve our resources, to enable us to support this contest, no one who called himself an Englishman, no one who had the feelings of a man, could oppose that principle : for to the House was committed the care of all our property, our lives, and something dearer to a nation than either, its character for honour. He said again, that he would not debate with any man upon the propriety of supporting a measure that had that principle for its foundation ; for on it depended, not the safety of the present race only, but of posterity also ; all would be devoted to ignominy and slavery if such a principle was neglected ; every measure, therefore, that was thus founded, ought not only to be discussed in that House, but ought, in some shape or other, to be adopted. He must therefore, think it hard that any thing should be done to prevent the second reading of these resolutions by a gentleman who, it was evident, was ignorant of the nature of the plan upon which they were founded. That gentleman was not present when these resolutions were moved ; and now, as he was unable to find out any motive for moving them, he concluded there must be some secret motive. He would tell that gentleman his motive ; it was not that of raising the three per cents. by taking away the value of land, but it was to raise the value of stock in the funds, which, by the way, was a mortgage upon all the land, upon all the trade, and upon all the commerce of this coun-

try ; and by raising that value, to raise the value of every other species of property in the kingdom, by increasing our resources. There was not land to be made collateral security to the funds ; this was intended as a security to the public in lieu of a duty upon land, and the honourable gentleman misconceived the nature of the good which was expected to be produced by this measure. The particulars of the measure would come forward on the detail of the bill ; and he could not regularly allude to them in the course of the resolutions. It was objected that a person may make payments, such as two or three, and afterwards forfeit what he had paid, if he did not pay the remainder. The honourable gentleman might say the same as to nineteen payments upon his mode of reasoning ; but that was not the form of the resolution upon that subject ; for it stated, that if any person shall omit to pay at a given time, he shall forfeit the sum of _____, which, when the bill came before the House, probably he should propose to be made one tenth of the whole sum agreed upon to be paid ; however, that would be matter for the consideration of a Committee ; and here again the honourable gentleman strangely mistook the resolution. But the honourable gentleman's observations upon the relief to the purchaser in case of hardship, were curious. He said that the remedy was to be obtained at Court, or by Ministerial favour ; one would suppose there was some *double entendre* intended there ; that gentleman would say, perhaps, by Court was meant " Court intrigue, Ministerial artifice." Nothing, however, could be more foreign from the matter ; for the Court to be applied to in this case, was a Court as grave and austere as any in which that gentleman ever appeared, or to the gravity of which he had ever added ; it was the Court of Exchequer. Indeed, the honourable gentleman seemed to be raising spectres in opposing these resolutions ; and for his own sake, as well as for the sake of the House, the resolutions ought to be read a second time ; and he was persuaded they deserved serious attention, at a moment when the House was more than ever called upon to avail itself of the resources, and to make every exertion for the service of the country.

Mr. HOBHOUSE spoke as follows : — I agree with the Chancellor of the Exchequer that this subject is of great importance, and highly deserving the serious attention of the House. Since the period that it was first submitted to our consideration, I have often turned these resolutions over in my mind ; and the result of my careful and unbiassed examination is, that I can by no means give my assent to them. I must even oppose the second reading of them, because no modifications whatsoever can remove my objec-

tions to this measure, which appears to me radically and fundamentally erroneous.

The Chancellor of the Exchequer, when he first opened his plan to the House, made a brilliant display of the general prosperity and affluence of the country. Our commerce, said he, so far from having experienced a diminution as in former wars, has considerably increased; our manufactures have sensibly advanced; and the nation never exhibited stronger symptoms of internal wealth. I hope this picture is fairly drawn; but I trust I may be allowed, in passing, to intimate a doubt of the fact. From how many foreign markets are our merchants and manufacturers entirely excluded! I have, however, no desire, Sir, to detain the House by discussing this topic at present: I will immediately proceed to consider the outlines of the scheme contained in the resolutions.

Let me first take a view of the constitutional objection to this measure, which objection does not seem to be in the least degree weakened by any thing I have yet heard. The land tax has, for a considerable number of years past, been annually voted for the payment of the army and navy. The control of Parliament over this branch of the public expence serves to prevent a standing army from being made an engine of despotism in the hands of the Executive Government, and secures frequent meetings of Parliament. Now, Sir, I entirely concur with the Chancellor of the Exchequer, that if a sum to the same amount, and scrupulously devoted to the same purpose, be really subjected to the annual disposal of Parliament, the same beneficial end will be produced, the same check will be continued. But the consolidated fund ought not to be resorted to in this instance; it ought to be regarded as sacred, and preserved inviolate. It is appropriated to the payment of the national creditor, and you ought not to weaken his security. Besides, the constitutional power of this House will be merely *nominal*, not *real*. What Member could, at any time, refuse his assent to the voting a sum, already pledged by Parliament for the discharge of the interest arising from the public debt? Such a flagrant breach of faith, none of us, I am sure, could approve. The consolidated fund, therefore, can furnish no *actual* substitute for the salutary check which we now possess, upon the conduct of a profligate Minister. With respect to an argument used the other night by a learned gentleman opposite to me (Mr. Simeon), namely, that the constitutional check of the House is not removed, because the tax is not proposed to be perpetuated, but annihilated, I must beg leave to observe—[here the Speaker informed Mr. Hobhouse, that it was contrary to order to reply to what a Member had said on the former night's debate, upon which

Mr. Hobhouse desisted, and resumed]—I stand corrected, Sir, and will only repeat that the constitutional objection against this measure is, in my mind, insuperable. As to the surplus of the consolidated fund, if it be admitted that there is any, still it is liable to variation, and dependent upon circumstances, and on this account ought not to be adopted as a substitute for a sum granted upon the land. The latter cannot fall short, the former (the surplus) may not supply an amount equal to that which is now subject to the annual vote of Parliament.

Another objection, and which, indeed, attacks the very principle of the plan, is, that the present land tax, now annually granted, is, according to these resolutions, to be converted into a perpetuity: for rather more than a century past, namely, from its first introduction in the present shape, it has been sometimes at 2s., sometimes at 3s., but never more than 4s. in the pound. When it was raised by Lord North in 1775 from 3s. to 4s., it received the consent of the country gentlemen expressly upon the ground, that other taxes were scarcely ever lessened, but that the land tax had frequently been reduced. But, Sir, what is proposed now to be done? What but to depart from the established usage of rather more than a century, and to take advantage of the generosity and patriotism of the country by rendering that perpetual, which was only assented to at a period of national exigency in the hope of one day seeing it remitted, and thus excluding all possibility of future diminution. Besides, Sir, what is the object for which this scheme is brought forward? Are not the country gentlemen to be stripped, that the Minister may be enabled to borrow with greater facility for the purpose of continuing this destructive and calamitous war? Is not their interest to be sacrificed, that the Minister may be furnished with larger means of bestowing *bonusses* and other *douceurs* upon loan-contractors and money-jobbers? Let the country gentlemen attend to this observation, and determine, whether they ought not to make use of every exertion, for the sake of preventing this measure from being passed into a law. Let them also carry their view a little forward, and estimate the consequences of allowing so dangerous a precedent. The Chancellor of the Exchequer, it must be allowed, behaves frankly upon this occasion. He does not conduct himself as formerly, when he proposed to commute the tax upon tea for a duty upon windows. Then he led the public into an idea, that they should constantly have their tea cheaper; but they soon found that they were mistaken, and that the tax was again imposed. But now the right honourable gentleman fairly states, that he will not undertake to abstain from laying on a fresh land tax. Nay, is it not easy,

from the wording of one of the resolutions, to discover, that a fresh land tax is actually in his contemplation? The resolution to which I allude provides, "that the manors, messuages, or tenements, which shall have been redeemed, shall for ever be free, and discharged from any tax, *other than such as shall be imposed thereon in proportion to the annual value of the same in common with all other property of the same description*, and that in estimating the value of such property, the annual amount of the land tax, so redeemed, shall (as, indeed, it ought, conformably to the rules of justice) be deducted." Whoever pays the least attention to this resolution must foresee, that the sale of the present land tax leads to the imposition of another, according to the *present value* of the landed property in the kingdom. Six-pence in the pound upon the improved rents would probably subject every landowner to the payment of as large a sum as at present. Should this war continue, which in the opinion of a learned gentleman (Dr. Lawrence) is but in its infancy, the Minister, having occasion to provide large supplies by way of loan, may, with a view to raise the funds, again call upon the landowner to redeem his land tax; and this course of proceeding may be repeated until he has paid to Government the whole value of his estate over and over again. When the measure is viewed in this light, it can only be regarded as an invasion of the sacred right of private property, and deserves to be reprobated no less than the contribution act, by which a man's fortune is inferred from the quantum of his payment to the assessed taxes, and a portion of it seized for the use of the State. Such are the pernicious consequences resulting from this plan. I hope, therefore, that the House will not allow the resolutions to be read a second time.

Permit me now, Sir, to inquire into the practicability of the proposal. Who are to be the contracting parties?—the public and the individual. Nothing can be more clear than that the nation, should the measure succeed to its full extent, will gain 400,000*l.* per annum. [Here the Chancellor of the Exchequer was overheard by Mr. Hobhouse to say, "very ingenuous truly;" upon which Mr. Hobhouse made a short pause, and then resumed]—Since the right honourable gentleman is so disposed to compliment me upon my ingenuousness and candour, I will entitle myself to a still larger portion of his praise, by admitting also, that the funds will be raised, if his plan can be carried into complete effect. If a great addition be made to the national debt, public credit sinks, and the funds sustain a depression. If, *vice versa*, a considerable quantity of national debt be cancelled; if, for instance, as in this case, eighty millions be absorbed, the confidence of the country increases, people

become more disposed to invest their money in Government securities, and the funds naturally rise. To the question why they have not already risen, I give this answer:—An idea has gone abroad that the Chancellor of the Exchequer brought forwards his plan at this particular time, that he might advance the price of stock, and thus be enabled to negotiate his approaching loan on better terms. The money-dealers are endeavouring to counteract his purpose. They consider him (to talk the language of the Stock Exchange) as playing the part of a *Bull*, while they are, with more effect, playing the part of *Bears*. Or, perhaps, another reason may be given why the proposal of the Chancellor of the Exchequer has produced no rise in the stocks. A general conviction, I believe, prevails, that this financial scheme is altogether impracticable and visionary. Will each landowner redeem his own share of the land tax? He cannot, Sir. No class of men have so little spare money as the landed gentry: their estates are, in general, mortgaged deeply; and as to borrowing money, none is to be procured even upon the most unexceptional securities. But supposing that the landowners possessed the means of redeeming their several quota of the land tax, would they feel any inclination for the bargain? The injury done to them is by perpetuating and selling the tax. The resolutions give no authority to a purchaser to make any demands upon them, for the power of collection remains, as before, in the hands of Government. Why therefore should they, at a time when, from the weight of assessed taxes, and the excessive dearth of all the articles of life, they are called upon to increase their income to the uttermost of their power, why should they, I say, resign 6l. per cent. in the stocks, with a prospect of considerably improving their capital, for the sake of redeeming their land tax upon terms which yield no more than 5l.? Besides, Sir, would it not be absurd in them to promote the success of a scheme, which inevitably leads to an augmentation of their own burdens? Let the sale of the present land tax be accomplished, and, as I before observed, a fresh land tax, founded upon a new survey and valuation throughout the kingdom, will quickly follow. As to the class of monied men, the offer is still less inviting to them than to the landed gentry. The land tax is neither improveable, like land; nor, like land, will the possession of it be attended with the advantages of respect and influence. But is it not better secured than money in the funds? Let those who so repeatedly ask this question take into their consideration, that the land tax arises not only out of real, but personal property. It is chargeable upon stock in trade, and upon pensions, and the fees, salaries, and perquisites of public offices. Will the possessor of

money think *this kind of estate* worth the sacrifice of a higher interest for the present, and a great probable advantage at some future period? Doubtless every one will reply in the negative. But it will be contended, that although such an estate, as that which I have described, holds out no temptation, it is far otherwise with a land tax arising out of large farms in Wiltshire or Yorkshire. Let it, however, be remembered, Sir, that, according to this plan, the purchaser of the land tax has no *lien* upon the lands, he has no connexion but with the government of the country. What advantage, then, does he obtain in point of security? There are also some unpleasant circumstances attendant upon the tenure of his purchase, which deserve to be mentioned. The land tax which he buys, is at a certain period redeemable at the *sole* option of the landowner. It is far from eligible, I should think, to possess an estate, subject to this condition. If the receiver-general should refuse to pay what is due, then resort must be had to the collector. Is it pleasant thus to be banded about from one Government-officer to another? If an abatement should take place in the value of the land, and the tax should consequently undergo a diminution, then the purchaser is to make application for the residue to the Commissioners for reducing the national debt. What, then, can induce the monied man to forego the many advantageous ways of making 6l. or more per cent. and improving his capital, for the sake of purchasing a land tax, not better secured than the funds, and yielding no more than 5l. per cent? Such are my reasons, Sir, for believing that the plan of the right honourable gentleman is absolutely inefficient.

But, Sir, let us, for argument sake, suppose that the country-gentlemen will make a great exertion to accomplish the redemption of their land tax, what means can they adopt? To effect this purpose, and at the same time enable themselves to pay the quadruple, or, perhaps, quintuple of the old assessed taxes, as well as the other numerous burdens to which they are subject, they must retrench their expenditure in a very large degree. They must exchange their rural habitation for a town residence. Adieu, then, to the advantages which arise from gentlemen living upon their own estates! Adieu to the animation which they give to industry, and the assistance which they afford to their indigent neighbours! And let it farther be considered, that this system of economy will, by diminishing consumption, injure trade, and bring a loss upon the revenue. Perhaps by the decrease of the old taxes more will be lost to the public purse than will counterbalance the 400,000l. per annum, proposed to be gained by this measure.

On the grounds I have had the honour to state to the House, I

found my opposition to the principle of the resolutions. Those grounds appear to me solid and convincing; those, and those alone, determine my vote of this evening. I speak not from compassion to the country gentlemen. If this plan bears hard upon them, most of them deserve their fate; for they have been the great supporters of the war. I felicitate them upon the burdens which are about to be laid upon their shoulders.

As to the clauses, many of which are highly objectionable, and very ill drawn, I do not mean to enter into the detail of them, since this is not a proper time for the discussion.

Hon. D. RYDER considered many parts of the honourable gentleman's speech inconsistent with each other. His objections to the clauses might be done away in the Committee; in which stage, no doubt, many amendments would take place, because it was impossible to make a measure of this kind perfect in the first instance. As to the objection against making the land tax perpetual, that he had spoken to on a former occasion; and, therefore, he should not repeat what he had urged already. As to the general doctrine of varying the nature of a tax, he could only ask, what had the House been doing ever since any tax was imposed? Had they not constantly exercised the power of altering, varying, or repealing any tax, as they thought fit? And was the propriety of their so doing ever called in question? The present was not the time for considering the subject in detail, and therefore he should not enter on it. There was one point which came from the honourable gentleman, which he could not help taking notice of; he had said, this was a measure to enable the Minister to carry on this war. It was not to enable any Minister—it was to enable that House, to enable this country, to carry on this war—a war which the honourable gentleman only called a calamitous and destructive war. He did not state it to be what the House said the country felt it to be—a just, necessary, unavoidable war. The honourable gentleman did not seem to pity the country gentlemen; and he seemed almost willing to vote for this measure, by way of revenge against them for having supported the war. The truth was, that this measure was to enable the country gentlemen the farther to support the war, and to support their country. It was a measure that deserved serious attention, and, he had no doubt, would receive it; nor had he any doubt but it would be amended in the Committee.

Sir WILLIAM PULTENEY said, it was always pretended by Ministers, when they brought forward any extraordinary measure like the present, that it was the necessity of the times that called for

sanction, and that they were never wantonly introduced and proposed with a view to answer any favourite object on their part. The zeal and spirit of the country was never wound up to an higher pitch than at the present moment ; and it was open for the Chancellor of the Exchequer to devise many other far less objectionable modes of raising money ; as any he would now produce could not fail of being seconded, and brought into effect by the forward alacrity of the people to furnish every resource which the exigencies of the moment might require. Viewing the measure in the light he did, he would now object to the second reading of the resolutions ; because the principle on which they proceeded was, in his mind, highly objectionable : it was also to be disapproved as inadequate to the attainment of its professed object. It was the avowed object of the right honourable gentleman, in proposing the present measure, to raise the stocks ; but certain he was, that it would not be attended with this advantage, but that, while it failed in raising the funds, it would do much mischief into the bargain. But it is said, that it is incumbent upon those who pronounce the measure not to be a good one, to prove that it is bad, and to propose a better in its stead. This he would deny ; on the contrary, it lies with those who assert the measure to be good, to prove that such is its tendency, and that such will be its effects ; this is clear from the whole tenor of our parliamentary proceedings, which shew that whenever a new measure is proposed, it lies with the proposer of it to adduce the reasons upon which he contends that the measure is a good one, and that its adoption will be followed by salutary effects. In the present case, the right honourable gentleman himself does not contend that the measure now proposed to us is absolutely a good one. He, on the contrary, ventures no farther than saying, that there is a chance of its proving a good one. But, for his part, he denied the existence of such a chance. The posture of affairs, it is said, may make the immediate adoption of it highly necessary for the good of the public service ; if so, then it must be granted, expedition is very proper. But, by the confession of the right honourable gentleman, the present scheme is not expected to produce any immediate good effect ; where then is the necessity of pressing it so urgently ? We are told, besides, that the laws we make to-day, we may repeal next year. This may be true and safe in many cases. But, if a law is passed for exposing the land tax to sale, you can never restore it to where it was before ; you may talk of indemnity ; but few or none will accept of it, and you thus deliberately get involved in a mischief, from which you cannot retrieve back your steps. He would

again repeat what he had before insisted on, namely, that it was not the quantity of stock that tended to raise or depress the funds; it was the quantity of money. When money is scarce, they are low; when it is plenty, they are high. No; nothing can affect them but money, or something that answers all the purposes of money. The right honourable gentleman says also, that this scheme holds out a temptation to buy. But this is a mistake; it will never succeed. If you endeavour to force things out of their natural channel—thus, if you endeavour to force trade into any particular channel, you do more harm than good. The right honourable gentleman thinks to drive money into this particular stock; but, even if he did, it would not increase the quantity of money. There already exists too strong a temptation for placing money in the funds—6 per cent. is surely a very strong temptation, and a temptation that monied men will easily yield to. Some landed gentlemen (those who vote for the present measure) may, perhaps, be induced to purchase in this new fund; but while they convert their money, if they can raise any, to this new object, they will only cramp some more useful branches—they have many other calls for their money; they have their farm-houses to keep in repair; they have their draining, and inclosing, and many other such more important objects that demand money, which must be neglected, if they be induced to throw their money into this new channel. Thus you see the measure tends to cripple cultivation, which is sufficient to shew that the principle of the measure is bad, and that the attempt to introduce it is imprudent and mischievous. Those who can get more than 6 per cent. for their money by lending it to Government, will certainly not be tempted to buy into this new stock. Where then is the pretended alleviation to the funds? it is all a chimera; and he would again say, that it was impossible to raise them without increasing money, or what served all the purposes of money. On the constitutional point he would offer but a word or two. By the operation of this measure, the whole of the money to be raised by it would be at the disposal of the Exchequer only; but was not this furnishing an engine that might become formidable, if there occurred times that were dangerous to public liberty? And would not this be the case, if the land tax is to be raised without the consent of Parliament? There was truly danger in this. But we are told it only goes to increase the consolidated fund: granted for a moment—but is not this in the hands of Government? And does not the case widely differ, when the Exchequer cannot touch the money at all? Besides, the right honourable gentleman may be only buying

up the present land tax, that he may have another laid on. Surely it would be acting a far fairer part to come down to Parliament, expose the distresses of the country, and to propose paying more out of the land tax, in order to relieve them. To this Parliament might assent; but, in the present case, all control is taken out of the hands of Parliament. The land tax, as it stood, was the great pillar of the Constitution; it was not good to hazard any change that might affect it, or that must prove so injurious to the landholders, to whom the country must ever look for its chief support. But we are again told, that the measure may, in some points, be objectionable; yet it may be so amended in its different stages, as to remove all those objections. This was of late become a very favourite topic; but surely where the principle of a measure was evidently bad, it must be wrong to go into any detailed discussion of it. There could be no doubt entertained, but that whatever might be the necessities of the Government, the country was now ready to come forward in its support with money, and with personal services. Why then attempt an objectionable measure merely for the chance of its producing one salutary effect, while it was certain to harass and oppress the landholders, who already paid their full share of all other taxes and rates, and who were moreover exposed to many expences and inconveniences in their public capacities of Magistrates, Justices, &c. As to the middle class of landholders, they were already sufficiently oppressed by the assessed taxes. It was wrong to hold out the idea of another land tax; the present one should be kept where it was, and Parliament might refuse it, if Government could be supposed to be acting against the liberty of the country. The measure was, in all views of it, exceptionable and unnecessary; the spirit of the country was now such, that it would cheerfully supply all the exigencies of the State—let the measure be therefore deferred at least for another year. Indeed, the whole of the scheme seemed to be merely a piece of legerdemaine, by which one part of the income was converted into another, while no real addition was made to it; but a mere juggle was attempted to be carried on, in order to make the people believe that something was doing while nothing was done in reality. As to the funds, they would derive no advantage from it—the idea of security alone could support and keep up the stocks. An honourable gentleman (Mr. Hobhouse) had been roughly handled for terming the present war a calamitous one. Certainly, whether it was at first necessary or not, is now an idle question; we must now go on with it, and bravely defend ourselves to the last man and to the last shilling; but surely it must likewise be con-

fessed that it has proved a calamitous war, not only to us, but to Europe and to the world in general. Therefore, when gentlemen were so fond to catch at this word, it was surely for no other possible purpose but to make a flourish. Nor should the precedent of selling the land tax be passed over without serious attention. Would it not likewise justify the selling of the new land tax, and thus go on till the whole was sold out? The House was undoubtedly aware of the danger of precedents. This was a new and peculiarly dangerous one. It was material to keep the land tax where it now was; and he hoped he would no more hear of want of zeal for the country imputed to those who oppose the present measure; for they can give no better proof of attachment to their country and its Constitution than by opposing a measure which is evidently fraught with much mischief and danger to both.

Lord HAWKESBURY did not think the worthy Baronet had ever looked at the resolutions which he opposed; had he duly attended to them, he would have found that, by the fifteenth resolution, the same control existed over Government as before. The measure could not, therefore, be objected to in that light as unconstitutional. The noble Lord then entered into a vindication of the Chancellor of the Exchequer, whom he knew to have paid that serious attention to the measure now before the House, which enabled him not only to say that there was a chance of its being highly beneficial to the country, but that there was the strongest probability of its being attended with such advantages. He did not pretend to say that he had given any thing like a positive demonstration of these advantages: this could seldom happen; but that such a case was made out of the probable good effects attending the measure, assuredly made it worth the trial. It was wrong to compare or confound the stock that was to arise from the operation of this scheme with that of the other stocks. This would not be liable to the same degree of fluctuation as the others; for what was purchased here was intended to be kept; while what was purchased in the funds was generally bought with a view to selling it again; and it surely could not be denied but that the addition or diminution of 80 millions to or from the national debt, must greatly affect that confidence upon which the price of stocks was contended so peculiarly to rest. So great a diminution of that debt must undoubtedly tend considerably to increase that confidence. It was evident that the discussion of this measure could do no harm, and it was very probable it might ultimately be productive of much good. It was therefore but proper it should be duly considered; and his right honourable friend

had given full time for that consideration, as all he wished now was, that the resolutions might pass now, that the bill might be printed, and read a second time only on this day se'nnight.

The resolutions were then read a second time, and agreed to; and bills were ordered to be brought in, pursuant to the same.

Wednesday, April 18.

The order of the day being read for the farther consideration of the report on the Consolidated Assessed-tax Bill, when several amendments were proposed and received.—On the clause being read for obliging landlords to give security to the collectors of the taxes for the payment of the duties in cases where the goods of the tenant were distrained for rent, it was opposed by

Sir WILLIAM PULTENEY, as of an innovating and dangerous tendency, and as a general and sweeping clause that involved the innocent with the guilty.

Mr. JOLLIFFE and Sir MATTHEW W. RIDLEY opposed the clause as highly prejudicial to the landlords, by giving this decided preference to the Crown over the claims of every other creditor.

Mr. Chancellor PITT supported the clause, and contended that there was nothing new in its tendency; that not the Crown, but rather the State, had always in this country, and in every political society, a precedence in having its claims acknowledged and satisfied before those of any private individual.

The House divided—For the clause, 40; Against it, 33.

Mr. JOLLIFFE then moved, as an amendment to the clause, that “Nothing therein contained should extend to preventing landlords from distraining for rent, and recovering it as before by law,” which was agreed to.

Mr. WILBERFORCE BIRD spoke of the characters of the Commissioners of the Land Tax, as far as they respected the city and county of Coventry. When that list was inspected, the House must feel that it was calculated to affix a most degrading and shameful stigma on the dignity of its proceedings: it was not necessary for him to enter into any detail of arguments to prove it; it would doubtless suffice to advert to the employments of the persons whose names graced the list. Mr. Bird then read the following statement of the Commissioners of the Land Tax for Coventry:—

Common labourers - - -	28	Dealers in dung - - -	3
Journeyman carpenters -	6	Lamplighters - - -	2
Journeyman taylors - -	28	Turnpikeman - - -	1
Journeyman watchmakers, dvers, coopers, &c. -	35	Servants to the corporation	9
Journeyman weavers -	335	Paupers receiving parish relief - - -	57
Coal carriers - - -	6	Bailiffs and runners - -	7
Colliers - - -	3	Jailors - - -	2
Scavengers - - -	4	Shoeblick - - -	1
Watchmen - - -	4	Herdsmen - - -	1
Dealers in dead horse-flesh and cats meat - - -	3	Fidlers - - -	2
		Idiots - - -	2

He then concluded by moving, that additional Commissioners be appointed for executing the act passed this year for levying the land tax, as far as relates to the city of Coventry.

Sir M. WHITE RIDLEY was willing to agree to the propriety of the motion that had just been made; but it went to make an alteration in a law passed this session, and this he conceived to be the difficulty that would prevent its being entertained for the present.

Mr. HARRISON suggested the propriety of making a certain qualification necessary to those who were to be appointed Commissioners of the Land Tax; and as this would be a new matter, he did not imagine it would be liable to the objection that had just been stated by a worthy Baronet.

Mr. SMOLLETT vindicated the general respectability of the names on the list of Commissioners.

Mr. LONG confessed that very improper persons had been permitted to creep into the list, which he felt to be disgraceful to the House; but there still remained a sufficient number fully qualified for executing the act. There was, therefore, in his mind, no necessity for any new measure.

The MASTER OF THE ROLLS said, that the House was bound in honour to wipe away the disgrace which is incurred by sanctioning such a list, if it could be any way done consistent with the rules of Parliament. With regard to the Land-tax Bill that was now passed, nothing new could now be introduced; but as the Collectors of the Assessed Taxes were also Commissioners of the Land Tax, he thought some new regulation might be adopted concerning them in some of the stages of the Assessed-tax Bill.

Mr. SPEAKER observed, that there were several modes of obviating the difficulty; for, as far as it applied to the Assessed-tax

Bill, there was a clause in that bill enabling Parliament to alter or amend it during the existing session; and there was also, respecting the Land-tax Bill, a similar special reservation for amending it during the session. The House must surely feel that its honour was at stake in the question; and consequently there could be but one wish to avert, as far as possible, every abuse that could tend to degrade it.

After a few words in reply from Mr. WILBERFORCE BIRD, the motion was adjourned.

Thursday, April 19.

Mr. Secretary DUNDAS moved for leave to bring in a bill for the better dividing the Militia into regiments, battalions, and companies, and to augment and regulate the number of field and other officers. It had, he said, fallen to him on a former recent occasion, to submit, for the consideration of that House, various plans for the improvement and increase of the actual force of the country, and at no period did the state of public affairs so much require every possible exertion to put the army on a respectable footing. The object of the present bill, it would be seen, was, to form the Militia into such a number of regiments, battalions, and companies, as might be found necessary for the public service. He should also propose the augmentation of the present number of officers, with such officers of regular regiments as might be desirous and in a situation to serve. There was another description of military men, who had evinced their zeal in expressions of a wish to serve their country in the hour of danger: these were officers on the establishment of India, now on leave of absence, or for other reasons, at home. One of the provisions of the bill would therefore be, to enable His Majesty's Lords Lieutenants to employ such officers as might be deemed necessary. When the bill which he had the honour of bringing in, in the course of the present session, for incorporating certain Militia corps with the Regulars, took effect, a great number of men had been found wanting. It was, however, discovered that they had enlisted into Navy, Marine Corps, &c.; and the Lords Lieutenants being under an apprehension, that in consequence of that bill they must reclaim them, another provision in the present bill would be, to enable such men to continue in their present situations, which would relieve Lords Lieutenants from the necessity of reclaiming them.

The Supplementary-Militia Act being read,

Mr. Secretary Dundas concluded with moving, That leave be

given to bring in a bill for better dividing the Militia into regiments, battalions, and companies, and augmenting the field officers and other officers; and making such other regulations as may be necessary to render effectual the Militia and Supplementary Militia.

On the motion of Mr. WILBERFORCE BIRD, the adjourned debate respecting the augmentation of the tax commissioners for Coventry was resumed.

Mr. SPEAKER repeated the observations on the point of form submitted by him yesterday for the consideration of the House; and with respect to the list of commissioners for Coventry given in by an honourable Member, he felt it his duty, it was due from him to the dignity of Parliament, to state, that while yet that honourable gentleman had by both sides of the House been very candidly acquitted of any intention to insult its dignity, those who had put that list into the honourable gentleman's hands were highly reprehensible; and they owed it wholly to the indulgence of that House that they were not reprimanded in those terms of just indignation which their conduct had so grossly provoked.

Mr. W. BIRD then withdrew his motion of yesterday, and moved for leave to bring in a bill to alter and amend so much of the Land-tax act of 1798 as relates to the appointment of Commissioners.

Sir W. PULTENEY wished the right honourable gentleman (Mr. Pitt) would postpone the third reading of the Consolidated Assessed-tax Bill. It was a bill of a very serious nature, and loaded the Public with vexations that would require the knowledge of a Counsellor in legal matters to avoid. That responsibility which, as the law formerly stood, attached very properly to the officers of Government, was by this bill removed from their shoulders, and laid on the housekeepers, who are required to make an annual return of the number of servants, &c. they employ, subjecting them to a penalty for non-compliance, which may, perhaps, be incurred more frequently owing to neglect than any intention to defraud the revenue. Penalties were never known to be attended with salutary effects. When, some years ago, a tax had been laid upon plate, the penalties attached to concealment were such as to defeat the object of the law, and the tax was repealed. He thought the clause would impose a very great hardship on the housekeeper; and admiring, as he did, the good humour with which the people bore the heavy burdens that were every year imposed upon them, he thought it particularly the duty of that House to render such taxes as must necessarily be imposed, as little vexatious as possible.

Mr. ROSE thought the honourable Baronet to have mistaken the act as it then stood. The officers of Government would, under the present bill, be required to do precisely what they did before; and all that was new in the regulations related to the parochial officers. There were many gentlemen who then heard him, who, from their being tax commissioners themselves, would bear him out in the assertion, that there had been gross, palpable and scandalous evasions of the taxes detected in many places. It was with a view to prevent the repetition of similar frauds that this clause had been introduced. It was true, the duty on plate imposed some time ago, had been repealed; but this was owing chiefly to the care the law had taken; and wise he considered that precaution to be, that the officers of excise should not be permitted to enter private houses. All that the present clause did, was to require a list to be sent to the general office once a year; but in case of non-compliance, and for the reasons otherwise stated, that they should be subject to a certain penalty.

Sir WILLIAM PULTENEY explained.

The bill was ordered to be read a third time on Tuesday next.

Mr. Chancellor PITT said, he was sure, when the honourable Baronet had taken an opportunity of seeing and considering the amendments to the bill made in the Committee, he would not object to it so decidedly as he had that evening done. He wished every Member of that House to know what were the provisions, and understand fully the nature of every bill that was brought forward; but he must say, that the honourable Baronet did not appear to him to have considered the present subject with his usual vigilance. The effect of the clause which had been the topic of discussion would be to simplify the mode of collection, and assist the officers of Government and of the parishes in a prompt and efficacious discharge of their duty. This the honourable Baronet had often wished might be done. "I hope," said Mr. Pitt, "the honourable Baronet will not in future be very forward to call bills that have been framed in the spirit of genuine solicitude for the honour of the individual and the benefit of the revenue, vexatious restraints on the people, or capable only of provoking irritation in the public mind. These unguarded expressions, though arising from zeal for the general welfare, are considerably dangerous; and in endeavouring to promote the interests of the community, those who use them but excite false and vicious alarms, or a distrust in the honour and justice of Government. Perfectly to understand any measure, men must closely apply themselves to the study of all its circumstances, and of its probable effects, as the safety or ease of individuals can only be pro-

moted by a strict and impartial attention to those measures which must affect them—not by hasty, warm and incongruous expressions on a subject that has not been fully or candidly considered.”

Mr. SOLICITOR GENERAL moved, that the Committee on the Alien bill should be postponed to Tuesday next.

Mr. JONES regretted this bill should have been delayed so long from time to time. He had corresponded extensively with persons in every quarter of the kingdom relative to the Emigrants, and was persuaded there were many of a bad description in the country. He could prove that some of them secreted arms; and feeling therefore the importance of the subject, he wished a day might be fixed for the discussion of it.

Mr. SECRETARY AT WAR thought the honourable gentleman applied too loosely the name of Emigrant to persons, perhaps, of all countries, and who were no Emigrants at all. He had understood from the Under Secretary of State, that the man who had been taken up on suspicion of secreting arms, and whom he supposed to have been alluded to by the honourable gentleman, was not an Emigrant, and that there was reason to believe nothing criminal would appear against him. In his conception, those only were Emigrants who quitted France since the Revolution, from their abhorrence of that event, or from necessity. He believed the mischief arose, not from Emigrants of that description, but from persons who came to this country in the capacity of servants, hair-dressers, and in other inferior situations, before the Revolution. These were liable to suspicion, and he should on some future occasion probably discuss that matter.

Mr. JONES said, he meant to take the Emigrants from January 1793, and distinguish the good from the bad.

Mr. SOLICITOR GENERAL observed, that he had last night received communications on this subject, from persons of considerable knowledge: they were of importance, and would require much attention. It was the object of the law to make provisions for the security of the country, while it would be careful not to do injury to the Emigrants.

The motion was put and agreed to.





